

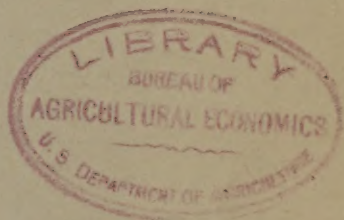
UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

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**Instructions for Determining Farm
Acreage Allotments and Normal Yields
Under the 1939 Agricultural
Conservation Program**

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Issued August 2, 1939



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON, 1939

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AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

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INSTRUCTIONS FOR DETERMINING FARM ACREAGE ALLOTMENTS AND NORMAL YIELDS UNDER THE 1939 AGRICULTURAL CONSERVATION PROGRAM

PART I. INSTRUCTIONS FOR DETERMINING 1939 COTTON ACREAGE ALLOTMENTS AND NORMAL YIELDS

Section 1. FARMS FOR WHICH A 1939 COTTON ACREAGE ALLOTMENT WILL BE DETERMINED

A cotton acreage allotment will be determined for each farm on which cotton was planted during any of the years 1936, 1937, or 1938 and also for farms on which cotton will be produced in 1939 for the first time since 1935. Cotton acreage allotments will be first determined for farms as constituted in 1938. Instructions relating to subdivisions or combinations of 1939 allotments are contained in section 5 C hereof.

Sec. 2. RULE OF FRACTIONS

All acreages on Form ACP-84 should be expressed to the nearest whole acre; five-tenths or less shall be dropped and more than five-tenths shall be considered a whole acre; except that entries of less than 10 acres shall be expressed to the nearest tenth of an acre. In rounding fractional acreages to the nearest tenth of an acre, five-hundredths of an acre or less shall be dropped and more than five-hundredths shall be considered a whole tenth.

Sec. 3. INSTRUCTIONS TO COUNTY OFFICES

All acreage data to be listed on Form ACP-84, "Listing Sheet for 1939 Farm Cotton Acreage Allotments and Yields," will be obtained from Form ACP-58, "Listing Sheet for Farm Cotton Acreage Allotments and Yields—1938 Agricultural Conservation Program," and from 1938 Reports of Performance, Forms SR-208 or SR-213, whichever is applicable.

Only one copy of Form ACP-84 will be prepared and all entries must be made either in permanent ink or with a 4-H hard lead pencil.

Data for farms will be tabulated in three separate groups; namely, (1) group 1-A, which will include data for all farms on which the highest cotton acreage (including diverted acres) during the years 1936, 1937, and 1938 was 5.0 acres or more; (2) group 1-B, which will include data for all farms on which the highest cotton acreage (including diverted acres) during the years 1936, 1937, and 1938 was less than 5.0 acres; and (3) group C-2, which will include data for all farms on which cotton will be produced in 1939 for the first time since 1935. (Farms classified in group C-2 in 1938 and on which cotton was produced in 1938 will be included in the applicable group 1-A or 1-B in 1939. Farms classified in group 1-A or 1-B in 1938, but on which no cotton has been planted since 1935, will be included in group C-2 in 1939 if cotton is planted thereon in 1939.)

Farms in each group shall be listed in numerical order, according to the 1938 serial number and the tabulations prepared on Form ACP-84 as follows:

A. Tabulation of Data for Farms in Group 1-B

All data for group 1-B farms shall be tabulated first. Enter in the spaces provided on each Form ACP-84 the page number, the name of the county¹ and State, and the group symbol (1-B). Columns 1 through 7 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1938 serial number-----	Column 1, Form ACP-58.
2. 1939 serial number-----	Leave blank pending instructions.
3. Name of 1938 operator-----	Column 3 or 4, whichever is applicable, Form ACP-58.
4. Name of 1939 operator-----	Enter as soon as available, if different from 1938 operator.
5. Tilled acreage-----	Leave blank.
6. Tilled acreage adjusted-----	Line 22, column D, Form SR-208, or line 20, column D, Form SR-213.
7. Maximum farm acreage allotment. ¹	Column 6, Form ACP-58 ² (for 1938 group C-2 farms this entry will be obtained from line 1, column D, Form SR-208 or SR-213).

¹ Column heading on each page of the tabulation should be changed as indicated.

² If the county committee determines that (1) the entry in column 6, Form ACP-58, represents the 1935 actual plus diverted acreage of cotton or (2) the 1938 acreage of cotton is in excess of the entry in column 6, Form ACP-58, such entry should be encircled and the highest actual plus diverted acreage for the years 1936, 1937, and 1938 entered immediately by the encircled entry. In determining the 1938 actual acreage of cotton for each farm, the county committee should take into consideration any acreage of cotton which was seeded in 1938 but which failed to reach the stage of growth at which bolls are first formed because of being seriously damaged or destroyed by flood, drought, hail, insects, or other uncontrollable natural cause. The acreage to be considered is that acreage which the county committee determines, in accordance with the applicable instructions, is the acreage to be entered in line 1, column C, of the application for payment Form SR-209, or Form SR-214.

All other columns shall be left blank on the tabulation for farms in group 1-B. The acreages entered in column 7 should be checked to make certain that each is less than 5.0 acres, after which columns

¹ The word "county" as used herein means county, parish, or administrative area, if any.

6 and 7 should be summarized and the totals entered in items 6 (b) and 2, respectively, page 1 of the tabulation, at the top of Form ACP-84. The number of farms tabulated should be counted and the total for each page entered in column 1 and the total for the county entered on the last page below column 1.

B. Tabulation of Data for Farms in Group 1-A

After data for farms in group 1-B have been tabulated, data for all group 1-A farms should be tabulated. Enter in the spaces provided on each Form ACP-84 the page number, the name of the county and State, and the group symbol (1-A). The total county acreage allotment will be furnished by the State office and should be entered in item 1 at the top of Form ACP-84 on the first page of the tabulation. The acreages to be entered on page 1 of the tabulation in items 2 and 6 (b) will be obtained from items 2 and 6 (b), respectively, page 1 of the tabulation for farms in group 1-B. Enter in item 3 the acreage determined by deducting item 2 from item 1.

Data for farms in group 1-A will be tabulated on Forms ACP-84 in accordance with the following instructions:

Column number and heading	Source of information
1. 1938 serial number-----	Column 1, Form ACP-58.
2. 1939 serial number-----	Leave blank pending instructions.
3. Name of 1938 operator----	Column 3 or 4, Form ACP-58, whichever is applicable.
4. Name of 1939 operator----	Enter as soon as available, if different from 1938 operator.
5. Tilled acreage-----	Line 22, column C, Form SR-208, or line 20, column C, Form SR-213.
6. Tilled acreage adjusted----	Line 22, column D, Form SR-208, or line 20, column D, Form SR-213.
7. Highest cotton acreage (actual plus diverted).	Column 6, Form ACP-58 ¹ (for group C-2 farms in 1938 this entry will be obtained from line 1, column D, Form SR-208 or SR-213).
15 (b). One-half 1937 planted plus diverted.	One-half of the acreage in column 14 or column 18, whichever is applicable, Form ACP-58. (Enter mark (x) in column 15 (a) if diversion was made in 1937 as indicated by the entries in column 15 or 19, whichever is applicable, Form ACP-58.)

¹ If the county committee determines that (1) the entry in column 6, Form ACP-58, represents the 1935 actual plus diverted acreage of cotton or (2) the 1938 acreage of cotton is in excess of the entry in column 6, Form ACP-58, such entry should be encircled and the highest actual plus diverted acreage for the years 1936, 1937, and 1938 entered immediately by the encircled entry. In determining the 1938 actual acreage of cotton for each farm, the county committee should take into consideration any acreage of cotton which was seeded in 1938 but which failed to reach the stage of growth at which bolls are first formed because of being seriously damaged or destroyed by flood, drought, hail, insects, or other uncontrollable natural cause. The acreage to be considered is that acreage which the county committee determines, in accordance with the applicable instructions, is the acreage to be entered in line 1, column C, of the application for payment, Form SR-209, or Form SR-214.

The number of farms tabulated should be counted and the total for each page entered in column 1 and the total for the county entered on the last page below column 1.

C. Instructions to County Committees for Determining the Amount of Reserve To Be Allotted Farms in Group 1-A Which Otherwise Would Receive Allotments of 5 to 15 Acres

The Agricultural Adjustment Act of 1938, as amended, provides that not more than 3 percent of the county allotment (after certain deductions) shall be allotted to farms in group 1-A which otherwise would receive allotments of not more than 15 acres. In order for the county committee to determine the maximum amount of the reserve which may be allotted to these farms, a number of acres equal to five times the number of farms listed in group 1-A shall be deducted from item 3 on the first page of the tabulation for group 1-A farms and the remainder multiplied by 0.03. The result shall be entered in item 4 on the first page of the tabulation. For example, if item 1 (the total county acreage allotment) is 30,000 acres and item 2 (the total of column 7 for group 1-B farms) is 1,000 acres, item 3 would be 29,000 acres. If there are 2,000 farms listed in group 1-A, the maximum reserve would be 570 acres or 3 percent of 19,000. ($30,000 - 1,000 = 29,000$. $29,000 - [5 \times 2,000] = 19,000$. $19,000 \times 0.03 = 570$.)

In recommending a reserve for all 5- to 15-acre farms the county committee should take into consideration the number of these farms as well as the relationship of the actual plus diverted acres to the allotment based on tilled acres for these farms. The reserve recommended by the county committee shall not be less than 20 percent nor more than 80 percent of item 4 and will be entered in item 5 as the final reserve for 5- to 15-acre farms.

As soon as the tabulations for both group 1-A and 1-B farms have been completed they should be transmitted to the State office, together with Forms ACP-58 and the original copy of the 1938 reports of performance for the farms included in such tabulations.

D. Tabulation of Data for Farms in Group C-2

The tabulation of data for farms in this group will not begin before January 1, 1939. The operators of such farms must advise the county committee that cotton will be produced thereon in 1939 for the first time since 1935.

If a work sheet, Form SR-101, and a report of performance, Form SR-208 or SR-213, were not obtained under the 1938 Agricultural Conservation Program for such farms, a work sheet and a report of performance should be obtained in accordance with instructions contained in applicable bulletins, except that the 1939 intended cotton acreage will be entered in line 1 to the left of column A, Form SR-208, or SR-213.

In the case of new farms (that is, farms not operated in 1938 and on which cotton will be produced in 1939 for the first time since 1935) the county committee will determine the tilled acreage and the tilled acreage adjusted for such farms. Such determination shall be based upon the operator's report, adjusted by the county committee if necessary, of the acreage of crops to be planted on the farm in 1939. Both Forms SR-101 and SR-208 or SR-213 should be used for this purpose and shall be identified by the expression "New Farm" entered immediately to the left of the State and county code and serial number.

In determining the acreage of tilled land for group C-2 farms the county committee shall include any acreage planted to crops in the fall of 1938 and which was not classified as tilled acreage on the report of performance.

Enter in the spaces provided on each Form ACP-84 the page number, the name of the county and State, and the group symbol (C-2). Forms ACP-84 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1938 serial number.....	Form SR-208 or Form SR-213.
2. 1939 serial number.....	Leave blank pending instructions.
3. Name of 1938 operator.....	Leave blank.
4. Name of 1939 operator.....	To be obtained from the operator.
5. Tilled acreage.....	Leave blank.
6. Tilled acreage adjusted.....	Line 22, column D, Form SR-208, or line 20, column D, Form SR-213.
7. Intended 1939 acreage ¹	Line 1, column D, or from the left of column A, whichever is applicable, Form SR-208 or Form SR-213.
8. Adjusted tilled acreage times first factor or county cotton ratio.	Leave blank.
9 (b). Recommended 1939 acreage allotment ¹ .	As recommended by the community committee but not in excess of column 7.
10 (b). Recommended 1939 acreage allotment. ¹	As recommended by the county committee but not in excess of column 7.

¹ Column heading on each page of the tabulation should be changed as indicated.

In recommending a cotton acreage allotment for farms in group C-2, community and county committees shall take into consideration the land, labor, and equipment available for the production of cotton; crop rotation practices; the soil and other physical factors affecting the production of cotton; and the cotton acreage allotments established for those farms in groups 1-A and 1-B that are similar with respect to the above factors. The committees should determine and recommend an acreage allotment based upon a percentage of the acreage of cotton which they find the farm is capable of growing in 1939. The acreage on the farm suitable for growing cotton which is being tilled, or has been tilled in the previous year, will reflect the several factors to be taken into consideration and will form the basic index of the farm's capacity for cotton production.

The tabulation for farms in group C-2 together with the original copies of the applicable Forms SR-208 or SR-213 should be transmitted to the State office as soon as the tabulation is completed.

As soon as performance has been checked on each group C-2 farm the 1939 measured acreage of cotton shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. Column 18, Form ACP-84, shall be headed "Preliminary Acreage Allotment" and column 19, Form ACP-84, shall be headed "Final Farm Acreage Allotment." The final farm acreage allotments for group C-2 farms shall be entered in column 19 and shall be the smaller of (1) the acreage allotment in column 18, Form ACP-84,

or (2) the 1939 measured acreage as shown on the Performance Report, Form SR-312.

The cotton acreage allotments for group C-2 farms in column 7, Form SR-304-G, shall be corrected to agree with the cotton acreage allotments for such farms in column 19, Form ACP-84. Such corrections of Form SR-304-G shall be made by lining out the original allotment (leaving it legible) and inserting the correct allotment immediately above in the same space.

If Form SR-304-G has been transmitted to the State office the county office shall furnish the State office with a summary of the revisions made in cotton acreage allotments for group C-2 farms and the State office shall correct the cotton acreage allotments in column 7, Form SR-304-G, for group C-2 farms as indicated above.

Sec. 4. STATE OFFICE PROCEDURE FOR CHECKING FORMS ACP-84 AND FOR DETERMINING FINAL COTTON ACREAGE ALLOTMENTS

When the listing sheets, Forms ACP-84 and ACP-58, and the applicable Forms SR-208 or SR-213 are received in the State office, all the basic data necessary for determining 1939 cotton acreage allotments will have been entered on the listing sheets. Forms ACP-84, SR-208, and SR-213 shall be checked in the State office as indicated below, and in the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted with a red pencil. Each Form SR-208 and SR-213 which has been checked and found correct (or corrected) should be initialed in the lower right corner by the person who checked it.

A. Audit of Form SR-208

Determine that the entry in:

- (a) line 10, column D, represents the sum of the entries in lines 5 through 10, column C;
- (b) line 11, column D, represents the sum of the entries in lines 1 through 10 in that column;
- (c) line 16, column D, represents the sum of the entries in lines 11 and 12 in that column minus the sum of any entries in columns A and B;
- (d) line 17, column D, represents the sum of the entries in column A;
- (e) line 18, column D, represents the sum of the entries in lines 16 and 17 in that column;
- (f) line 20, column C, represents the sum of the entries immediately above the names of the crops in that line;
- (g) line 21, column D, represents the sum of the entries in lines 19 and 20, column C;
- (h) line 22, column D, equals the entry in line 18 minus the entry in line 21 in that column; and
- (i) line 22, column C, represents the sum of the entries in line 20, column C, and line 22, column D.

B. Audit of Form SR-213

Determine that the entry in:

- (a) line 8, column D, represents the sum of the entries in lines 3 through 8, column C;
- (b) line 9, column D, represents the sum of the entries in lines 1 through 8 in that column;
- (c) line 14, column D, represents the sum of the entries in lines 9 and 10 in that column minus the sum of any entries in columns A and B;
- (d) line 15, column D, represents the sum of the entries in column A;
- (e) line 16, column D, represents the sum of the entries in lines 14 and 15 in that column;
- (f) line 18, column C, represents the sum of the entries immediately above the names of the crops in that line;
- (g) line 19, column D, represents the sum of the entries in lines 17 and 18, column C;
- (h) line 20, column D, equals the entry in line 16 minus the entry in line 19 in that column; and
- (i) line 20, column C, represents the sum of the entries in line 18, column C, and line 20, column D.

The State office shall determine that all data on Form ACP-84 have been entered correctly from Form ACP-58 and from Forms SR-208 or SR-213 and that the maximum reserve for 5- to 15-acre farms has been determined correctly. The persons who review the Forms ACP-84 to determine that the data entered thereon in the county office are correct should sign and enter the date of signature on each Form ACP-84 in the spaces provided in the upper right corner. All other summarizations and computations in connection with the 1939 cotton acreage allotments (except for county office entries with respect to the distribution of reserves and the reapportionment of released cotton acreage) shall be made in and checked by the State office. The persons making the computations and the persons checking the computations should sign and enter the date of signature on each Form ACP-84 in the respective spaces provided in the upper right corner.

Forms SR-208 and SR-213 should be returned to the county office as soon as they have been audited and the entries checked with the entries on Forms ACP-84.

After allotments for both groups 1-A and 1-B farms have been *finally* determined, the tabulations for both groups should be transmitted to the county office. Before releasing the allotments to farms the county committeemen shall indicate their approval by entering their signatures and the date in the space provided on Form ACP-84 on each page of the tabulations.

C. Allotments for Group 1-B Farms

The State office shall determine that each acreage in column 7 is less than 5.0 acres and shall also determine that the totals of columns 6 and 7 are correct and that items 2 and 6 (b) are correct. If item 3 on the first page of the tabulation for group 1-A farms is equal

to, or greater than, the number of group 1-A farms times 5.0 acres, the entry in column 7 will be the final cotton acreage allotment for each farm. If item 3 is less than the number of group 1-A farms times 5.0 acres, final acreage allotments should be determined in accordance with section 5, subsection A (1), hereof.

D. Allotments for Group 1-A Farms

After county office entries on Form ACP-84 have been checked, columns 5, 6, 7, and 15 (b) should be summarized and the total of column 6 should be entered on the first page of the tabulation in item 6 (a) at the top of Form ACP-84. The entries in items 2 and 6 (b) should be checked with the entries in these items on the first page of the tabulation for farms in group 1-B. Item 3 should then be checked by subtracting item 2 from item 1. Item 4 should be checked by multiplying by 0.03 the amount of item 3 after deducting an acreage determined by multiplying 5.0 acres by the number of farms in group 1-A. Item 5 should be checked to determine that it is not less than 20 percent nor more than 80 percent of item 4. Enter in item 7 the sum of items 6 (a) and 6 (b).

(1) PROCEDURE FOR DETERMINING THE PRELIMINARY TILLED ACREAGE FACTORS

(a) **Determination of the county cotton ratio.**—The reserve recommended by the county committee for 5- to 15-acre farms (item 5) shall be subtracted from the county allotment (item 1) and the result divided by the tilled acreage adjusted for both group 1-A and 1-B farms (item 7). The decimal fraction (county cotton ratio) resulting shall be carried at least four places beyond the decimal point and entered in item 8 on the first page of the tabulation.

(b) **Determination of the first factor.**—The reserve recommended by the county committee for 5- to 15-acre farms (item 5) plus the allotment to farms in group 1-B (item 2) shall be subtracted from the county allotment (item 1) and the result divided by the tilled acreage adjusted for group 1-A farms (item 6 (a)). The decimal fraction (first factor) resulting shall be carried at least four places beyond the decimal point and entered in item 9 on the first page of the tabulation.

(2) DETERMINING THE FIRST INDICATED ALLOTMENT FOR FARMS IN GROUP 1-A

The larger of (a) the county cotton ratio (item 8) or (b) 99.5 percent of the first factor (item 9) shall be entered in the heading of column 8 and shall be applied to the tilled acreage adjusted, column 6, for each farm in group 1-A and the result entered in column 8. The factor entered in the heading of column 8 shall also be applied to each page total of column 6 and the result entered in the box below column 8 on that page. The page total of column 8 shall be compared with the entry in the box below column 8 and if the difference between these two entries is more than 2 or 3 acres the computation of the entries in column 8 and the page total of column 8 should be rechecked.

(3) CLASSIFICATION OF ALLOTMENTS IN COLUMNS 9 (b) AND 10 (b)

There will be only one acreage entered in each line in columns 9 (b) and 10 (b). For example, if an acreage is entered in line 2, column 9 (b), no entry will be made in column 10 (b) in that line. The entry in column 7 in each line shall be compared with the entry in column 8 in that line and one of these entries (or 5.0) transferred to either column 9 (b) or 10 (b) in accordance with the following instructions:

Column number and heading	Source of information
9 (b) 5-acre minimum and limited by actual plus diverted acreage.	If the entry in column 8 is less than 5.0, enter 5.0 in column 9 (b). If the entry in column 7 is smaller than the entry in column 8, transfer the entry in column 7 to column 9 (b). For example, if the entry in column 7 is 12.0 and the entry in column 8 is 14.0, enter 12.0 in column 9 (b).
10 (b) Limited by tilled acreage.	If the entry in column 8 is smaller than the entry in column 7 (but not less than 5.0 acres), transfer the entry in column 8 to column 10 (b). For example, if the entry in column 8 is 22.0 and the entry in column 7 is 39.0, enter 22.0 in column 10 (b).

Columns 8 through 10 should be summarized and the page totals entered in the spaces provided. A county summary should be made of each of the columns 5 through 10 by entering the totals of every page on a Form ACP-84 with the words "County Summary" entered in the space provided for the group symbol. The page numbers should be entered in column 1 and the number of farms listed on each page entered in column 2.

(4) DETERMINATION OF PRELIMINARY SECOND FACTOR

It will be necessary for the State office to compute a preliminary second factor for each county. The preliminary second factor shall be determined as follows: The total of column 10 (b) shall be divided by the factor entered in the heading of column 8 and the result (tilled acreage adjusted for farms for which there is an entry in column 10 (b)) thus obtained divided into item 3 minus the sum of (a) the reserve recommended by the county committee for 5- to 15-acre farms (item 5), and (b) the total of column 9 (b). The resulting decimal fraction (preliminary second factor) should be carried at least four places beyond the decimal point and should be entered in item 10.

If the amount of the 4 percent State reserve available is not sufficient to make full allotments pursuant to section 344 (g) (1) and (2), subsections D (5) and D (6) of this section 4 shall be disregarded for counties for which (a) the county cotton ratio is entered in the heading of column 8 and is in excess of the preliminary second factor and (b) the county cotton ratio would be entered in the heading of column 11, in accordance with the instructions in paragraphs (c) and (d) of subsection D (5) of this section 4. A final second factor for such counties will be determined in accordance with section 5, subsection A (1) or A (2), whichever is applicable.

(5) DETERMINATION OF FINAL SECOND FACTOR

It will be necessary to determine a final second factor if (1) the preliminary second factor exceeds 100.5 percent of the factor entered in the heading of column 8 or (2) both the preliminary second factor and the county cotton ratio are less than 99.5 percent of the factor entered in the heading of column 8.

(a) If the preliminary second factor is between 100.6 percent and 110.0 percent, inclusive, of the factor entered in the heading of column 8, it will be the final second factor and will be entered in the heading of column 11.

(b) If the preliminary second factor is more than 110.0 percent of the factor entered in the heading of column 8, a final second factor shall be determined as follows:

(i) Determine the percentage which the preliminary second factor is of the factor entered in the heading of column 8. (Carry out one place beyond the decimal point.)

(ii) The percentage obtained under (i) should be applied to each entry in column 10 (b) and the amount, if any, by which the result exceeds the entry in column 7 should be entered in column 10 (a).

(iii) The percentage obtained under (i) should be divided into 5.0 to obtain the acreage breaking point for farms for which the allotment will be at least 5.0 acres when the second factor is applied.

(iv) Multiply each entry in column 8 which is between the figure obtained under (iii) and 5.0 acres by the percentage obtained under (i) and enter in column 9 (a) the amount by which the result exceeds 5.0 acres.

(v) From the sum of (1) item 3 and (2) the total of column 10 (a) subtract the sum of (1) item 5, (2) the total of column 9 (a), and (3) the total of column 9 (b).

(vi) Divide the amount obtained under (v) by the tilled acreage adjusted used in computing the preliminary second factor (tilled acreage adjusted for farms for which there is an entry in column 10 (b)). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 11.

(c) If both the preliminary second factor and the county cotton ratio are less than 99.5 percent of the entry in the heading of column 8, the larger of the county cotton ratio or the preliminary second factor will be the final second factor and will be entered in the heading of column 11 (except as provided in (d) below).

(d) If the preliminary second factor is less than 90.0 percent of the factor entered in the heading of column 8 and is greater than the county cotton ratio (item 8, Form ACP-84), a final second factor shall be determined as follows:

(i) Determine the percentage which the preliminary second factor is of the factor entered in the heading of column 8. (Carry out one place beyond the decimal point.)

(ii) The percentage obtained under (i) should be applied to the entry in column 8 for each farm with an entry in column 9 (b) and the amount, if any, by which the result or 5.0 acres, whichever is greater, is less than the entry in column 9 (b) should be entered in column 9 (a).

(iii) The percentage obtained under (i) should be divided into 5.0 to obtain the acreage breaking point for farms for which the indicated allotment will be less than 5.0 acres when the second factor is applied.

(iv) Multiply each entry in column 10 (b) which is between the figure obtained under (iii) and 5.0 acres by the percentage obtained under (i) and enter in column 10 (a) the amount by which the result is less than 5.0 acres.

(v) From the sum of (1) item 3 and (2) the total of column 9 (a) subtract the sum of (1) item 5, (2) the total of column 10 (a), and (3) the total of column 9 (b).

(vi) Divide the amount obtained under (v) by the tilled acreage adjusted used in computing the preliminary second factor (tilled acreage adjusted for farms for which there is an entry in column 10 (b)). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 11.

(6) APPLICATION OF FINAL SECOND FACTOR

If there is an entry in column 9 (a) or 10 (b), the factor entered in the heading of column 11 should be applied to the entry in column 6 in that line and the result or the entry in column 7, whichever is smaller (but not less than 5.0 acres), entered in column 11. For all other lines transfer the entry in column 9 (b) to column 11. In all cases, the total of column 11 plus item 5 (adjusted if necessary) must, except where the county cotton ratio is used in paragraph (d) of subsection D (5) above, equal item 3.

If it is not necessary to apply a second factor, the farm acreage allotments indicated by the first factor will be shown in columns 9 (b) and 10 (b) in which case the respective entry should be transferred to column 12. The total of column 12 must equal the total of columns 9 (b) and 10 (b). The acreage by which the total of column 12 plus item 5 exceeds item 3 is the acreage apportioned pursuant to Section 344 (g) (1) and (2) of the Act.

(7) COUNTY COMMITTEE UPWARD ADJUSTMENT OF FARMS WHICH OTHERWISE WOULD RECEIVE ALLOTMENTS OF 5 TO 15 ACRES AND OF FARMS RECEIVING INDICATED ALLOTMENTS OF 15 ACRES OR MORE

After the indicated acreage allotments for all farms have been entered in column 11 or column 12 of Form ACP-84, the State office shall return the tabulation for group 1-A farms to the county office so that the county committee may distribute the reserve for 5- to 15-acre farms, and the reserve, if any, for farms with indicated allotments of 15 acres or more. The State office shall instruct the county committee as follows:

(a) **5- to 15-acre reserve.**—Each farm for which the entry in column 11 or column 12 is less than 15 acres is eligible to receive an additional allotment from the 5- to 15-acre reserve, but the total allotment for any such farm cannot exceed the entry in column 7 or 15.0 acres, whichever is smaller. In making these additional allotments the county committee should enter in column 13 (a) that part of the reserve which is to be added to the farm acreage allotment. Such entry should be encircled. The total of the encircled entries in column 13 (a) should be obtained, and if it is equal to or slightly less than the approved reserve for 5- to 15-acre farms the county office will enter in column 13 (b) for such farms the sum of the entries in column 11 or column 12 and the entry in column 13 (a).

(b) **Reserve for farms with indicated allotments of 15 acres or more (and group 1-A farms in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres).**—If the county has received an additional allotment from the 4-percent State reserve as determined under paragraph 3, subsection A, of section 5 hereof, each farm with an entry in column 11 or column 12 of 15

acres or more (or each farm in group 1-A in any county for which the maximum reserve for 5- to 15-acre farms is less than 100 acres) is eligible to receive an additional allotment, but the total allotment for any such farm cannot exceed the entry in column 7 or the entry in column 14, whichever is smaller. In making these additional allotments the county committee should enter in column 13 (a) that part of the reserve which is to be added to the indicated farm-acreage allotment. Such increases should be made only to farms receiving allotments which are inadequate and not representative in view of past production of cotton on the farm.

For example, those farms receiving allotments which represent the smallest percent of the average acreage of cotton on the farm in the past should be considered first and other farms thereafter in the order of the inadequacy of the indicated allotment. For example, three farms—A, B, and C—each have an entry in column 7, Form ACP-84, of 50 acres. Farm A has received an indicated allotment of 20 acres; farm B, an indicated allotment of 25 acres; and farm C, an indicated allotment of 30 acres. Farm A would be entitled to consideration before either farm B or C in distributing the acreage under this paragraph, and farm B would be entitled to consideration after farm A but before an additional allotment is made to farm C. Additional allotments under this paragraph should be made only to farms for which the indicated allotment represents an acreage substantially less than that which is considered to be adequate as compared to the usual acreage on the farm.

The total of the entries in column 13 (a) (entries not circled) for farms receiving additional allotments from such additional acreage should be obtained and, if it is equal to or slightly less than the reserve for such farms, the county office will enter in column 13 (b) the sum of the entries in column 11 or column 12 and the entry in column 13 (a).

(8) DETERMINATION OF 50 PERCENT MINIMUM ACREAGE ALLOTMENTS

Upon receipt of the tabulation from the county office, after the 5- to 15-acre reserve has been distributed, the State office will then enter in column 16 the final farm-acreage allotment, which will be the larger of—

- (a) the entry in column 13 (b),² or
- (b) the entry in column 15 (b) but not in excess of the entry in column 14.

Page totals for all columns should then be obtained and entered on the county summary in order that the total acreage allotments and the amount of acreage allotted from the 4-percent reserve may be properly accounted for.

E. Determination of Allotments for Farms in Group C-2

The State office shall enter in column 8, Form ACP-84, the result obtained by multiplying the entry in column 6 by the final factor

² The allotment under this item (a) is *not* limited by column 14.

used in determining allotments for group 1-A farms. Column 16 will be used to enter the indicated farm cotton acreage allotments of less than 5.0 acres and column 17 will be used to enter indicated allotments of 5.0 acres or more.

Columns 8, 16, and 17 shall be filled out in accordance with the following instructions:

Column number and heading ¹	Source of information
8. Tilled acreage adjusted times final factor.	Column 6 times final factor in column 8 or column 11, whichever is applicable, of tabulation for group 1-A farms.
16. Indicated 1939 farm-acreage allotments of less than 5.0 acres.	If the entry in column 10 (b) is less than 5.0 acres, transfer such entry to column 16.
17. Indicated 1939 farm-acreage allotments of 5.0 acres or more.	For farms for which an entry is not made in column 16, transfer the entry in column 8 or 10 (b), whichever is smaller, but not less than 5.0 acres.

¹ Column headings on each page of the tabulation should be changed as indicated.

Data for all columns should be summarized by counties for all group C-2 farms in the State before any allotments for such farms are released to counties. The State committee should review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis, as compared with county committee recommendations in other counties, such committee should be instructed to review its recommendations of acreage allotments for group C-2 farms. After all corrections, if any, have been made a State summary should be prepared by crop reporting districts. The total of column 16 shall be added to the total of column 17 for all group C-2 farms and the result compared with the State reserve for new growers. If such sum is equal to or less than the State reserve for group C-2 farms, Forms ACP-84 for such farms may be returned to the respective counties and the county committees instructed to notify the operators of their 1939 cotton acreage allotments as shown in column 16 or column 17, whichever is applicable, after they have indicated their approval of the allotments by entering their signatures and the date in the appropriate space on each page of the tabulation.

If the sum of column 16 plus column 17 for the State exceeds the State reserve for group C-2 cotton farms, it will be necessary to adjust the acreage shown in columns 16 and 17 to eliminate the excess. Adjustments in these entries shall be made as follows:

On the State summary of Forms ACP-84 for group C-2 farms enter as item 1 the State reserve for such farms. As item 2 enter the State total of column 16. As item 3 enter the result of item 1 minus item 2. As item 4 enter the acreage derived by multiplying the number of farms for which an entry is shown in column 17 by 5.0 acres. As item 5 enter the result of item 3 minus item 4. In the space to the right of item 1 enter the State total of columns 16 and 17; and to the right of item 3 enter the State total of column 17.

Allotments shall then be adjusted in accordance with (1) or (2) below, whichever is applicable.

(1) PROCEDURE FOR STATES WHERE ITEM 4 IS GREATER THAN ITEM 3

If item 4 is greater than item 3, the sum of item 2 plus item 4 should be divided into item 1 (State reserve for group C-2 farms). The resulting ratio should be carried at least three places beyond the decimal point and entered at the top of the listing sheet under the word "Group," and designated as "State Group C-2 Ratio." Such ratio should then be multiplied by the entries in column 16 and the resulting products entered in column 18 on the respective lines. For all other group C-2 farms, enter in column 18 the result obtained by multiplying such ratio by 5.0. The entries in column 18 should then be summarized. The total of column 18 should not exceed the State reserve for new growers as shown in item 1. If the State reserve is not exceeded, the entries in column 18 will be the final acreage allotments for group C-2 farms and the tabulations may be returned to the county offices and the county committees instructed to notify the operators of their 1939 cotton acreage allotment as shown in column 18 after they have indicated their approval of such allotments by entering their signature and the date in the appropriate space on each page of the tabulation.

(2) PROCEDURE FOR STATES WHERE ITEM 4 IS LESS THAN ITEM 3

If item 4 is less than item 3, subtract item 4 from the State total of column 17 and enter the remainder to the right of item 5. Divide item 5 by the entry to the right of such item. The resulting ratio should be carried at least four places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group C-2 Ratio." Such ratio should then be multiplied by that part of each entry in column 17 that is in excess of 5.0 acres and to the resulting products add 5.0 and enter in column 18 on the respective line.

The entries in column 16 shall be transferred to column 18, and the total of the adjusted acreage allotments, as entered in column 18, must not exceed item 1. The tabulations may then be returned to the county offices and the county committees instructed to notify the operators of their 1939 cotton acreage allotments as shown in column 18 after they have indicated their approval of such allotments by entering their signatures and the date in the appropriate space on each page of the tabulation.

If, after allotments have been determined as indicated above, applications for allotments are filed by other group C-2 farms, allotments for such late farms shall be determined in accordance with the applicable procedure above.

F. Accounting for All Allotments

The State office should keep an accurate record of the county totals of all data in connection with farm cotton acreage allotments. Such data should be entered on the County Cotton Summary Sheet and

County Cotton Analysis, Form SR-304e. Forms SR-304e should be executed for group 1-A and group 1-B farms for each county and transmitted to the Washington Office as soon as farm allotments are finally approved by the State office. The State office shall also keep two tabulations, by crop-reporting districts, of items 21 through 30, section VII of Form SR-304e. Counties shall be listed on either tabulation A or B as follows:

Tabulation A will include all counties for which column 12, Form ACP-84, is executed and all counties for which the county cotton ratio is used as the final second factor in column 11.

Tabulation B will include all other counties.

Form SR-304e, Supplement 1, for Group C-2 farms should be executed and transmitted to the Washington office as soon as allotments are approved for Group C-2 farms.

Sec. 5. MISCELLANEOUS

A. Distribution of the 4-Percent State Reserve

The procedure for establishing allotments as set forth in sections 1 through 4 hereof will be followed in all States where the 4-percent State reserve is sufficient to make full allotments pursuant to section 344 (g) (1) and (2), of the Agricultural Adjustment Act of 1938, as amended, since allotments determined in accordance with such procedure automatically include allotments provided for in section 344 (g) (1) and (2). In such States subsections A (1) and (2) of this section 5 shall be disregarded. Not in excess of 50 percent of the 4-percent State reserve remaining after making full allotments pursuant to section 344 (g) (1) and (2) may be used to increase allotments pursuant to section 344 (g) (3) as provided in subsection A (3) of this section 5.

In States in which the 4 percent State reserve is insufficient to make full allotments pursuant to section 344 (g) (1) and/or (2), final farm acreage allotments for counties to which the instructions contained in subsections D (5) and D (6) of section 4 are not applicable, will be determined in accordance with subsection A (1) or A (2), whichever is applicable, of this section 5. Subsection A (3) of this section 5 shall be disregarded in such States.

An acreage not in excess of 4 percent of the State acreage allotment shall be allotted to counties and farms in accordance with section 344 (g) of the act. The 4-percent State reserve is to be allotted to counties and farms by allotting in the order named and insofar as the acreage available will permit (a) the additional acreage to be allotted pursuant to section 344 (g) (1); (b) the additional acreage to be allotted pursuant to section 344 (g) (2); and (c) the additional acreage to be allotted pursuant to section 344 (g) (3).

(1) DISTRIBUTION OF RESERVE PURSUANT TO SECTION 344 (g) (1)

(The procedure outlined below will be used only in the event the 4-percent State reserve does not exceed the acreage required to make full allotments pursuant to section 344 (g) (1) of the act)

Data for all counties in the State not receiving allotments in accordance with the instructions contained in section 4 hereof shall be summarized by crop-reporting districts as outlined in table I.

TABLE I

County	Acreage allotment to 1-B farms (Item 2, Form ACP-84)	Number 1-A farms times 5.0 acres	Total (columns 2+3)	County allotment (Item 1, Form ACP-84)	Excess acreage required for full exemption (columns 4-5)	Column 6 adjusted to 4-percent State reserve	Percentage factor (columns 5+7 divided by column 4)
1	2	3	4	5	6	7	8
Total.....							

The data necessary to execute table I shall be taken from the source indicated in the heading of each column. Entries in columns 6, 7, and 8 should be made only when the entry in column 4 is in excess of the entry in column 5. After this determination has been made for each county, the total of the entries in column 6 will exceed the 4-percent State reserve if allotments are to be made pursuant to this subsection A (1) and it will be necessary, therefore, to reduce the entries in column 6 pro rata for all counties to the 4-percent State reserve. The resulting acreage should be entered in column 7 as the g-1 allotment for each county and the total of column 7 must equal the 4-percent State reserve.

For each county receiving an apportionment from the 4-percent State reserve a percentage factor shall be determined by dividing the sum of the entries in columns 5 and 7 by the entry in column 4 and shall be entered in column 8. Such percentage factor (carried one place beyond the decimal point) shall be applied to the acreage allotments shown in column 7, Form ACP-84, for group 1-B farms and the result entered in column 16, Form ACP-84, as the final acreage allotment for the farm. The indicated acreage allotment for all group 1-A farms in such counties will be the percentage factor times 5.0 acres and the indicated allotment shall be entered in column 12, Form ACP-84. Final allotments for farms in these counties will be determined in accordance with subsection D (8), of section 4 hereof and allotments will be accounted for as provided in subsection F, section 4 hereof.

For those counties shown in column 1 for which columns 6, 7, and 8 are not executed because column 4 did not exceed column 5, it will be necessary to compute and apply a final second factor and not use the county cotton ratio. The allotments in column 11 plus item 5 for these counties must not exceed item 3. Final allotments for farms

in these counties will be determined in accordance with subsections D (7) and D (8), section 4, and allotments will be accounted for as provided for in subsection F, section 4, hereof.

(2) DISTRIBUTION OF RESERVE PURSUANT TO SECTION 344 (g) (2)

(The procedure outlined below will be used only in the event the acreage remaining in the 4-percent State reserve after making full allotments pursuant to section 344 (g) (1) of the act does not exceed the acreage required to make full allotments pursuant to section 344 (g) (2) of the act.)

(a) **Determination of eligible counties.**—If the State reserve is not sufficient to make full allotments, pursuant to section 344 (g) (1) and (2), it will be necessary to limit the total of such allotments to the available reserve. The available reserve shall be apportioned among eligible counties so that all counties will receive an adjusted second factor which is not less than a minimum percent of the county cotton ratio. The adjusted second factor for the county shall be determined in accordance with the following procedure:

It will be necessary first to tabulate pertinent data from Forms ACP-84 for all counties not receiving allotments under section 4 in order to determine the counties which are eligible to receive a portion of the 4-percent State reserve, pursuant to section 344 (g) (2). For all counties which would have fallen under paragraph (c), subsection D (5) of section 4, for which the entry in column 11 would be the county cotton ratio, it will be necessary to apply the county cotton ratio in column 11, encircling the entries which are limited by column 7 and which are raised to 5 acres. A revised "preliminary second factor" should then be computed in a manner similar to that outlined in subsection D (4), section 4 hereof.

The additional acreage required to make full allotments pursuant to section 344 (g) (1) and (2) will be determined by executing the following table II for all counties which have not received allotments under section 4.

TABLE II

Column number and heading	Source of information
1. County ¹ -----	Enter counties not receiving allotments under sec. 4, hereof.
2. Total county allotment-----	Item 1, Form ACP-84.
3. Indicated allotments for group 1-B farms.	Item 2, Form ACP-84.
4. Recommended reserve for 5- to 15-acre farms.	Item 5, Form ACP-84.
5. Indicated allotments for group 1-A farms.	Column 9 (b)+10 (b), or column 11, whichever is applicable, Form ACP-84.
6. Additional acreage required-----	Columns 3+4+5—column 2.

¹ Include all counties for which (a) item 8, ACP-84 has been entered in the heading of column 8 and is in excess of item 10, and (b) counties for which item 8 has been entered in the heading of column 11 as provided above.

The total of column 6 will be the additional acreage required to make full allotments pursuant to section 344 (g) (1) and (2).

Data for all counties not receiving allotments under section 4, hereof, shall be tabulated by crop-reporting districts as outlined in table III.

TABLE III

Country	County cotton ratio (item 3, Form ACP-84)	Preliminary second factor (item 10, Form ACP-84) ¹	Ratio relative (col. 2 ÷ col. 3)	County allotment less reserve (item 1—item 5, Form ACP-84)	Total tilled acreage adjusted (item 7, Form ACP-84)	Total tilled acreage adjusted on farms represented in col. 10 (b) or col. 11, ACP-84 ²	Acreage available for allotment to farms represented in col. 10 (b) or col. 11, ACP-84 ³
1	2	3	4	5	6	7	8
Total	-----	-----	-----	-----	-----	-----	-----

¹ If column 11 has been executed enter the revised "preliminary second factor."

² Enter the result obtained by dividing the total of column 10 (b), (or column 11 minus the sum of the encircled entries, whichever is applicable) Form ACP-84, by the entry in column 2.

³ Item 3, Form ACP-84, minus item 5 minus (column 9 (b) or the encircled entries in column 11, whichever is applicable).

The data in table III shall be summarized in table IV by percentage ranges based upon the percentage in column 4, table III. For example, the data in columns 6 and 5, table III, for all counties for which there is an entry of 180 or more in column 4, table III, shall be summarized and entered in line 1, columns 2 and 3, respectively, of table IV. The data in columns 6 and 5, table III, for all counties for which there is an entry of 170 or more in column 4, table III, shall then be summarized and entered in line 2, columns 2 and 3, respectively, table IV. The data for all counties for which the entry in column 4 of table III is over each percentage range listed in column 1, table IV, shall be summarized in a similar manner; thus, the entries in columns 2 and 3, in each line of table IV will include data for all counties for which the percent in column 4, table III, is over the percentage range indicated in the respective lines of table IV.

The remaining columns of table IV shall be executed as indicated in the column heading.

TABLE IV

Percentage range	Total tilled acreage adjusted (col. 6, table III)	Acreage allot- ment available (col. 5, table III)	Weight- ed ratio (col. 3 ÷ col. 2)	Ad- justed weighted ratio (col. 4 ÷ col. 1)	Tilled acreage adjusted for each range (col. 7, table III)	Allot- ment available for each range (col. 8, table III)	Total acreage for each range (col. 5 × col. 6)	Additional acreage for each range (col. 8— col. 7)
1	2	3	4	5	6	7	8	9
1. Over 180 ¹ -----								
2. Over 170-----								
3. Over 160-----								
4. Over 155-----								
5. Over 150-----								
6. Over 145-----								
7. Over 140-----								
8. Over 135-----								
9. Over 130-----								
10. Over 125-----								
11. Over 120-----								
12. Over 115-----								
13. Over 110-----								
14. Over 105-----								
15. Over 100-----								

¹ Include data for all counties for which there is a zero in column 3, table III.

The county acreage allotment available for all farms for each percentage range listed in table IV (column 3) shall be divided by the tilled acreage on such farms (column 2) and the decimal fraction resulting carried at least four places beyond the decimal point and entered in column 4. After such computations have been made, the ratio (column 4) for the highest percentage range shall be divided by the lower limit of such percentage range (column 1) and the result entered in column 5. For example, if the highest percentage range is "over 180%" and the ratio (column 4) is 0.1052, it shall be divided by 180 percent (1.80). ($0.1052 \div 1.80 = 0.0584$). This computation shall be made for each percentage range. The entries in column 5 shall be multiplied by the entries in column 6 and the result entered in column 8 in the respective line. Subtract the entries in column 7 from the entries in column 8 and enter the result in column 9 in the respective line.

Determine the percentage range which requires an acreage equal to or slightly in excess of the 4 percent State reserve by comparing the reserve with the entries in column 9. After the percentage range has been determined, the percentage (to the nearest 1 percent) which will require an acreage equal to or slightly less than the 4 percent State reserve should be determined by interpolation. This may be done by reducing the highest percent of the range by progressive intervals of one until the percent is determined which will result in an entry in column 9 which is most nearly equal to (but not in excess of) the 4 percent State reserve. Whenever this percentage has been determined, it will be entered in the heading of column 3, table V, and all counties with an entry in column 4, table III, equal to or greater than such percentage shall be tabulated in table V below, and share in the 4 percent State reserve.

Counties for which the entry in column 4, table III, is less than such percentage shall not share in the 4 percent State reserve. For these counties it will be necessary to compute and apply a final second factor and not use the county cotton ratio. The allotments in column 11 or column 12, whichever is applicable, Form ACP-84, plus item 5 for these counties, must not exceed item 3. Final allotments for farms in these counties will be determined in accordance with subsections D (7), and D (8), section 4, and allotments will be accounted for as provided in subsection F, section 4 hereof.

(b) **Distribution of reserve among eligible counties.**—The percentage entered in the heading of column 3, table V, shall be divided into each entry in column 2, table V, and the result entered in column 3, table V. The distribution of the 4 percent reserve among eligible counties shall be shown in the following table V:

TABLE V

County ¹	County cotton ratio (item 8, Form ACP-84)	Adjusted preliminary second factor (col. 2÷...) ²	Tilled acreage adjusted represented in col. 10 (b) or col. 11, Form ACP-84 (col. 7, table III)	Indicated allotment for all farms represented in col. 10 (b) or col. 11, Form ACP-84 (col. 3×col. 4)	Acreage allotment originally available for such farms (col. 8, table III)	Additional amount allotted to the county from 4-percent reserve (col. 5—col. 6)
1	2	3	4	5	6	7
Total--	-----	XXX	-----	-----	-----	(³)

¹ Include only those counties for which the percentage in column 4, table III, is equal to or greater than the final percentage determined in table IV.

² Enter final percentage determined in table IV.

³ Must not exceed 4-percent State reserve.

Columns 1 through 6, table I, should be executed for the counties listed in table V. The counties listed in table V should then be checked to determine that the indicated additional amount allotted to the county as shown in column 7 is equal to or greater than the excess required for full exemptions pursuant to section 344 (g) (1). If the entry in column 7, table V, for any county is less than the entry in column 6, table I, the entry in column 6, table I, shall be entered in column 7, table V, in lieu of the acreage indicated in column 7, table V. It will be necessary to offset such additional acreage (the difference between column 6, table I, and the original entry for column 7, table V) by excluding an equal amount from the counties in table V which have the lowest percentage in column 4, table III.

The factor determined in column 3, table V, shall be used in lieu of the preliminary second factor in determining a final second factor (for the counties listed on table V) in accordance with the following instructions:

(1) Multiply the entry in the heading of column 3, table V, by 5.0 acres to obtain the acreage breaking point for entries in column 10 (b), or the entries in column 11 which are not encircled, Form ACP-84, for which the allotment will be 5.0 acres or less when the second factor is applied.

(H) Multiply each entry in column 10 (b) (in column 11, if not circled) which is between the figure obtained under (i) and 5.0 acres by the reciprocal of the percentage entered in the heading of column 3, table V, and enter in column 10 (a) the amount by which the result is less than 5.0 acres.

(For example, if the entry in the heading of column 3, table V, is 150 percent (1.50), the acreage breaking point determined under (i) above would be 7.5 acres. The reciprocal of this percentage is 0.6667 ($1 \div 1.50 = 0.6667$). If the entry in column 10 (b), or an entry in column 11 not circled, for a farm is 6.2, enter 0.9 in column 10 (a). ($5 - 6.2 \times 0.6667 = 0.9$).)

(iii) The reciprocal of the percentage entered in the heading of column 3, table V, should be applied to the entries in column 8, Form ACP-84, if there is an entry in column 9(b) (or the encircled entries in column 11, if executed) in the same line and the amount, if any, by which the result is less than the entry in column 9 (b) (but not less than 5.0 acres) should be entered in column 9 (a).

(For example, if the entry in column 8 for a farm is 25 and the entry in column 9 (b) (or the encircled entry in column 11) is 18 and the reciprocal of the percentage entered in the heading of column 3, table V, is 0.6667, enter 1.3 in column 9 (a). ($18 - (0.6667 \times 25) = 1.3$).)

(iv) From the sum of (1) item 3, (2) the total of column 9 (a), and (3) the entry in column 7, table V, subtract the sum of (1) item 5, (2) the total of column 9 (b) (or the encircled entries in column 11, if executed), and (3) the total of column 10 (a).

(v) Divide the amount obtained under (iv) by the tilled acreage adjusted used in computing the preliminary second factor (or the revised "preliminary second factor"). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 11 (or column 12 if column 11 has been executed), Form ACP-84.

The final second factor determined as indicated above shall be applied in accordance with the instructions contained in section 4, subsection D (6) hereof, except that column 12 will be used in lieu of column 11 if column 11 has already been executed. The allotments in column 11 or column 12, whichever is applicable, plus item 5 for such counties must not exceed item 3 plus the entry in column 7, table V. Final allotments for such counties will be determined in accordance with subsections D (7) and D (8), section 4, and allotments will be accounted for as provided in subsection F, section 4 hereof.

(3) DISTRIBUTION OF RESERVE PURSUANT TO SECTION 344 (g) (3)

(The procedure outlined below will be used only in the event the 4 percent State reserve exceeds the acreage required to make full allotments pursuant to section 344 (g) (1) and (2) of the act.)

After allotments have been made in accordance with subsections (1) and (2) above, or after the acreage necessary to make such allotments has been estimated from the acreage allotted under section 344 (g) (1) and (2) of the act in 1938, 50 percent of the remainder of such reserve, if any, shall be used pursuant to section 344 (g) (3) to make additional allotments to farms receiving indicated allotments which are determined in accordance with the instructions contained in paragraph 7 (b), subsection D, section 4 hereof, to be inadequate and not representative in view of past production on the farms.

If an estimate is made as to the acreage required under section 344 (g) (1) and (2) of the act in 1939, such estimate shall not be less than 115 percent of the acreage used for such purpose in 1938.

Fifty percent of the acreage remaining in the 4 percent State reserve after allotments have been made pursuant to section 344 (g) (1) and (2) of the act, less that portion of such acreage which the

State committee determines is necessary for use in correcting errors and for providing allotments for farms not included in the original tabulation, shall be allotted (1) to farms receiving an indicated allotment of 15 acres or more in counties in which the final factor for 1939 is less than 40 percent¹, (2) to farms receiving an indicated allotment of 15 acres or more in any county in which the State committee determines that allotments as otherwise determined are inadequate and not representative in view of past production, and (3) to any farm for which the allotment as otherwise determined is inadequate and not representative in view of past production in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres.

The acreage allotted under (1) above for any State shall not be less than 50 percent of the total acreage to be allotted under (1), (2), and (3) and may include the total of such acreage except that if in any State the acreage available for allotment under (1), (2), and (3) above is not more than 5,000 acres and the State committee determines that the procedure for distributing the acreage under (1) above will not result in equitable allotments, the State committee may determine the procedure to be used in apportioning all of such acreage to counties. The State committee shall determine the acreage, if any, to be distributed under (2) and (3) above and the procedure to be used in apportioning such acreage to counties. The acreage to be distributed under (2) and (3) above shall not exceed 50 percent of the total acreage under (1), (2), and (3) above except in states where such acreage is 5,000 acres or less.

The acreage under (1) above shall be allotted to counties receiving final factors for 1939 of less than 40 percent¹ and the amount to be apportioned each county shall be determined in accordance with table VI below.

TABLE VI

Column number and heading	Source of information																								
1. County-----	Enter the name of each county for which the final cotton factor is less than 40 percent. ¹																								
2. Estimated final factor-----	(1).																								
3. Weight factor-----	Enter the applicable percentage as follows:																								
	<table> <tr> <th>Column 2:</th><th>Column 3 (percent)</th></tr> <tr> <td>Less than 0.31-----</td><td>100</td></tr> <tr> <td>0.31-0.3199-----</td><td>90</td></tr> <tr> <td>.32- .3299-----</td><td>80</td></tr> <tr> <td>.33- .3399-----</td><td>70</td></tr> <tr> <td>.34- .3499-----</td><td>60</td></tr> <tr> <td>.35- .3599-----</td><td>50</td></tr> <tr> <td>.36- .3699-----</td><td>40</td></tr> <tr> <td>.37- .3799-----</td><td>30</td></tr> <tr> <td>.38- .3899-----</td><td>20</td></tr> <tr> <td>.39- .3999-----</td><td>10</td></tr> <tr> <td>.40-up-----</td><td>0</td></tr> </table>	Column 2:	Column 3 (percent)	Less than 0.31-----	100	0.31-0.3199-----	90	.32- .3299-----	80	.33- .3399-----	70	.34- .3499-----	60	.35- .3599-----	50	.36- .3699-----	40	.37- .3799-----	30	.38- .3899-----	20	.39- .3999-----	10	.40-up-----	0
Column 2:	Column 3 (percent)																								
Less than 0.31-----	100																								
0.31-0.3199-----	90																								
.32- .3299-----	80																								
.33- .3399-----	70																								
.34- .3499-----	60																								
.35- .3599-----	50																								
.36- .3699-----	40																								
.37- .3799-----	30																								
.38- .3899-----	20																								
.39- .3999-----	10																								
.40-up-----	0																								
4. 1939 county cotton allotment-----	As furnished by the Washington office.																								
5. Extension-----	Column 3 times column 4.																								
6. Additional allotment-----	Column 5 times ratio (available reserve divided by the total of column 5).																								

¹ The final factor for this purpose *only* may be estimated from 1933 data if necessary. This estimate may be made by dividing the 1933 county allotment by the 1933 county allotment and multiplying the resulting percentage by the final factor used in 1933. Attention should be given those counties in which a relatively large acreage was allotted to new growers in 1933, since such farms will receive allotments for 1939 from the regular county allotment thus causing a possible decrease in the county factor.

As indicated in the heading of column 3, a weight factor will be determined for each county. For example, if the final factor for a county is 0.3564 the entry for column 3 would be 50 percent. The factor to be used in obtaining column 6 will be obtained by dividing that portion of the acreage under (1) and (2) which is to be allotted in accordance with table VI to counties having factors of less than 40 percent, by the total of column 5.

B. Administrative Areas

(1) DETERMINATION OF COUNTIES IN WHICH ADMINISTRATIVE AREAS WILL BE DESIGNATED

(The procedure outlined in this subsection B (1) will be used only in the event administrative areas were not established for 1938 pursuant to section 344 (f) of the act.)

The State and county committeemen should determine the additional counties, if any, in which it is believed that, because of different conditions, including types, kinds, and productivity of the soil, administrative areas may be necessary to prevent discrimination among such areas in the county. After determining such counties one or more of the following methods may be used, together with any other available data which will serve as an indication of the need of administrative areas, in finally determining whether administrative areas will be established.

(a) **Determination by ratio of 1937 base to cropland by designated communities under the Bankhead Act.**—The tabulation outlined below should be made by communities as indicated by the letter A, B, etc., shown in the reference to a Bankhead application in section III of the 1937 work sheet. If it is believed that the communities used in connection with the Bankhead Act in 1935 *do not* divide the county into different areas with respect to soil types and type of farming, then the county office should segregate the 1937 work sheets into areas which are similar with respect to soil types and type of farming. The county office should tabulate the data outlined below, except that column 4 need not be executed at this time.

Column number and heading	Source of information
1. 1937 work sheet serial number-----	1937 work sheet.
2. 1937 cropland-----	Line 1, column M, Form SR-101.
3. 1937 cotton base acreage-----	Line 2, column M, Form SR-101.
4. Ratio of 1937 cotton base to 1937 cropland.	(Column 3 divided by column 2) to be entered later if necessary.

When the above tabulation has been completed, the State office should compute the weighted average ratio of the 1937 cotton base acreage to the 1937 cropland for each community or area as the case may be. A comparison of these ratios may indicate that administrative areas are needed, if there is a substantial variation in these ratios as between communities or areas of the county. If such ratios do not vary materially for different sections of the county, it is likely that administrative areas should not be set up.

The ratios may be plotted on a county outline map as a further aid in determining the necessity for administrative areas.

(b) **Determination by comparison of 1937 base with cropland or tilled acreage by individual farms.**—Column 4 of the tabulation prepared as set forth under (a) above should be executed for each farm or, if (a) above is not used, individual farm ratios should be computed on Form SR-101 by dividing the 1937 base thereon, line 2, column M, by the 1937 cropland thereon, line 1, column M, and entering the resulting ratio in line 1, column N.

A frequency distribution should be made associating the size of each base acreage with the above ratio for the respective farm. The frequency tabulation should be set up showing class intervals of base acreages down the left side of a tabulation sheet, and the class intervals of percentages across the top of the tabulation sheet. A class interval of 10 acres and 5 percent, in these variables, will be satisfactory for most counties. The following example may be used as a guide in setting up this frequency table:

FREQUENCY TABLE

	Mid-point	Percent of cropland					
		0-4.9 percent	5.0-9.9 percent	10.0-14.9 percent	Etc.	Total items	Percent
Cotton base acreage	0-9.9						
	10.0-19.9						
	20.0-29.9						
	170.0-179.9						
	180.0-189.9						
	190.0-199.9						
1. Total items							
2. Percent farm distribution							
3. Class interval midpoint							
4. Estimated acres							
5. Percent acreage distribution							

When the frequency table is set up, a count should be made of the data. This may be done by one clerk calling the base acreage and the respective ratio for each farm while another clerk finds the class in which such base acreage falls in the vertical axis of the frequency table and enters a small mark opposite such base acreage in the column in which the ratio falls in the horizontal axis. For farms for which the 1937 base acreage is 200 acres or more, the base should be tabulated at the bottom of the frequency table directly below the class in which the ratio falls to aid in summarizing such data. These counts should be made in blocks of five to aid in summarizing the frequency table.

When all farms for which ratios have been computed have been entered in the frequency table, such table should be summarized according to each class on the vertical axis and on the horizontal axis.

That is, the number of entries in each class of base acreages in the frequency table will be entered in a column headed "Total items" on the right of the sheet, and the number of entries for each class of ratios will be entered below the frequency table in line 1 labeled "Total items." The number of items summarized across the bottom and down the right side should be the same. Such total should be entered in line 1 at the bottom of the column headed "Total items" on the right of the frequency table. The number of items by classes across the bottom and down the right side should be divided by the total number of items shown at the bottom on the right side of the frequency table to determine the percentage distribution of the total number of farms. Enter the resulting percentages in line 2 below the table and in the column to the right of the "Total items" column.

In the left margin of the frequency table the midpoint of each class interval of base acreages should be entered opposite each class. For instance, the midpoint of the class from 50 to 59.9 is 55 acres. The midpoint of each class, except the class interval of base acreage from 200 up, should be multiplied by the number of items in such class for each column of percentages shown at the bottom of the frequency table. The base acreage in the class interval from 200 up can be summarized from the base acreages tabulated for each class of percentages. Such estimated base acreages for all farms in each class of percentages can be accumulated on a calculating machine and the total entered in line 4 below the table. When the base acreage is estimated for each class of percentages, a summary of all classes should be made and the total acreage entered on the right side of the frequency table in the same line in the column headed "Total items." The base acreage, for each class of ratios, shown in line 4 below the table should be divided by the total of all base acreages estimated for the frequency table as shown in line 4 in the column headed "Total items." The resulting percentage should be entered immediately below the base acreage for each class of percentages in line 5 below the table. The total of such percentages should add to 100 percent.

The above data should be charted on graph paper in the form of a bar chart, as an aid in determining whether or not administrative areas are necessary for the county. On the horizontal axis show the percentage that the 1937 base acreage is of the cropland. On the vertical axis show the percentage of farms. The percent of farms in each percentage range will be represented by a bar. The height of each bar will represent the percentage of farms in each percentage range. The position of the bar on the horizontal axis will represent the percentage which the 1937 base is of the cropland. Show at the top of each bar the percentage of the base acreage represented by such farms as shown in line 5 of the frequency table. The percentage of farms in each range will be taken from line 2 of the frequency table.

When these charts have been completed, it will be possible to observe the variation in the percentage that the 1937 base acreage is of the cropland, as well as the percentage of farms and the percentage of base acreage affected. This will indicate the variations of 1939 cotton acreage allotments as between farms when computed on a uniform county percentage basis as compared to the normal cotton acreage on such farms and will serve as an indication of whether administrative areas are necessary to prevent discrimination.

(c) **Determination by use of county maps.**—It may be desirable to plot data from a sample of such farms on a county map which is large enough to determine the approximate location of farms. Those counties having maps showing divisions by sections, etc., and having work sheets executed correctly in respect to the legal description of the farm should be able to locate the approximate position of farms on the map. The data to be plotted will consist of the farm ratios determined under (b). An inspection of such data plotted on a county map should be valuable in determining whether administrative areas are necessary and in determining boundary lines of areas.

(2) DETERMINATION OF ADMINISTRATIVE AREA BOUNDARY LINES

If it is determined that administrative areas are necessary for a county, a soils map and a plat ownership map of the county should be obtained, if available. The boundary line of each administrative area should be outlined by the county committee on a map of the county with the aid of the community committeemen, or others, as are necessary.

(3) DETERMINATION OF COTTON ACREAGE ALLOTMENTS FOR ADMINISTRATIVE AREAS

(This procedure is to be used for determining allotments for administrative areas in all counties including those counties for which administrative areas were established in 1938.)

When the boundary lines of the administrative areas have been determined, the county committee should make a separate tabulation for each area showing (a) the 1938 serial number of *every* cotton farm, (b) the sum of the 1937 planted plus diverted acreage for each farm participating in the 1937 program and the 1937 acreage for each farm that did not participate in the 1937 program. This information will be secured from column 14 or 18, whichever is applicable, Form ACP-58. These data should then be summarized for each area and for the county. The acreage for each area divided by the total of such acreage for the county will be the percentage to be used in apportioning the 1939 county acreage allotment to each administrative area in the county. If it is determined that the 1937 planted plus diverted acreage for 1937 participants and the planted acreage for nonparticipants is not an equitable basis for apportioning the 1939 county acreage allotment, further instructions will be furnished by the Washington office.

Allotments to the farms within each administrative area shall be made by distributing the allotment for such administrative area as provided herein.

(4) DETERMINATION OF AVERAGE YIELDS FOR ADMINISTRATIVE AREAS

A 1939 average cotton yield shall be established for each administrative area within any county upon the basis of the average yield in each such area during the period 1934-38, inclusive, taking into consideration abnormal weather conditions. The weighted average of the average yields established for all administrative areas within any county shall conform to the county limit determined for such purpose under the 1939 program.

(a) **Tabulation of annual data.**—After Forms SR-301 and column 21, Form ACP-84 have been audited, as provided in subsection B (1), section 6, of this part I, the data for each farm shall be tabulated from table 1, Form SR-301, by administrative areas as follows:

FARM DATA TABULATION

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-301.
2. 1939 operator.....	Form SR-301.
3. 1934:	
a. production.....	Line 1, column B.
b. acreage.....	Line 1, column C.
4. 1935:	
a. production.....	Line 2, column B.
b. acreage.....	Line 2, column C.
5. 1936:	
a. production.....	Line 3, column B.
b. acreage.....	Line 3, column C.
6. 1937:	
a. production.....	Line 4, column B.
b. acreage.....	Line 4, column C.
7. 1938:	
a. production.....	Line 5, column B.
b. acreage.....	Line 5, column C.

A summary of the acreage and production items of this tabulation shall be obtained for each administrative area and the average yield for each year derived therefrom.

(b) **Adjustment of annual yields.**—Adjustment of annual yields for an administrative area shall be made if it is found that abnormal weather conditions resulted in abnormal yields in such area. The procedure outlined below shall be used in adjusting the 5-year average yield for abnormal weather conditions for each administrative area.

A yield adjustment tabulation shall be executed as follows:

YIELD ADJUSTMENT TABULATION

	Area A					Area B				
	Yield	Percent of 5-year average	Adjusted yield	Planted acreage	Production, column 3 times column 4	Yield	Percent of 5-year average	Adjusted yield	Planted acreage	Production, column 3 times column 4
	1	2	3	4	5	1	2	3	4	5
1934.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1935.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1936.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1937.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1938.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total.....	-----	XXX	XXX	-----	-----	-----	XXX	XXX	-----	-----
5-year average.....	-----	XXX	-----	XXX	XXX	-----	XXX	-----	XXX	XXX

(i) Enter in column 1 the average yield for each year and the 5-year simple average yield determined by dividing the total of the yields for each year in the 5-year period by 5.

(ii) Enter in column 2 for each year the percentage (carried at least one place beyond the decimal point) obtained by dividing the yield for such year by the 5-year average in column 1.

(iii) Enter in column 3, 120 percent of the 5-year average yield in column 1 for each year for which the percentage in column 2 is greater than 120 percent. Enter in column 3, 80 percent of the 5-year average yield for each year for which the percentage in column 2 is less than 80 percent. For all other years transfer the yield in column 1 to column 3.

(iv) Enter in column 4 the planted acreage for each year from the farm data tabulation for the respective administrative area prepared in accordance with the instructions contained in (a) above.

(v) Enter in column 5 for each year the production obtained by multiplying the adjusted yield in column 3 by the planted acreage in column 4 on the respective line.

(vi) The totals of columns 4 and 5 shall be entered in the spaces provided and the weighted average yield of such acreage and the production figure shall be entered in the space at the bottom of column 3.

If there are more than two administrative areas within the county, additional columns shall be provided for each area.

(c) **Final determination of average yield.**—The 5-year weighted average yield in the last line, column 3 of the yield adjustment tabulation shall be used in determining the normal yield for each administrative area. The normal yield for each administrative area shall be determined as follows:

Item 1 ----- Item 2 ----- Item 3 -----

Area	Total acreage allot- ment	Adjusted 5-year yield	Production, column 1 times column 2	Production, column 3 times item 4	Adminis- trative area normal yield
	1	2	3	4	5
A-----					
B-----					
County total-----		xxx			

(i) Enter as item 1 the 1939 county yield limit furnished by the Southern Division.

(ii) Enter in column 1 the total of the acreage allotments in each administrative area shown in column 16 or 18, whichever is applicable, Form ACP-84, and enter the county total in the space provided.

(iii) Enter as item 2 the production obtained by multiplying the county total of column 1 by the yield in item 1.

(iv) Enter in column 2 the 5-year weighted average yield shown in the last line, column 3 of the yield adjustment tabulation.

(v) Enter in column 3 the production figure obtained by multiplying the entry in column 1 for each administrative area by the entry in column 2 and enter the county total of column 3 in the space provided.

(vi) If the county total of column 3 is not equal to the production figure in item 2, it will be necessary to adjust the yields in column 2. The adjustment factor (carried at least 4 places beyond the decimal point) shall be obtained by dividing the production in item 2 by the county total production in column 3 and shall be entered as item 3. Enter in column 4 the production for each administrative area obtained by multiplying the production in column 3 by the adjustment factor in item 3. The total of column 4 must equal item 2.

(vii) Enter in column 5 the normal yield (rounded to the nearest whole pound) for each administrative area determined by dividing the respective production in column 4 by the acreage allotment in column 1 of the same line.

The State office shall, immediately after the average yields for the respective administrative areas within a county have been determined, transmit to the Southern Division by air mail all tabulations set forth in this subsection for review and final approval of the average yields. Normal yields for farms within each administrative area shall be determined as provided in section 6 of this part I.

C. State and County Office Instructions for Redetermining 1939 Cotton Acreage Allotments for Reconstituted Farms

The notice of the 1939 cotton acreage allotment, Form ACP-89, contains the following statement: "If the farm, as it will be operated in 1939, is larger or smaller than it was in 1938, please inform the county office of this fact, in order that the 1939 cotton acreage allotment may be redetermined."

In accordance with the above notice producers will have informed the county office as to whether or not the farm for which the 1939 cotton acreage allotment was determined will be reconstituted for the 1939 crop year. It may be desirable, however, for county offices to consider the advisability of giving publicity to the fact that 1939 cotton acreage allotments must be redetermined if the farm as it will be operated in 1939 is different from the farm for which such allotment was originally determined. When the county office has been notified that the farm for which the 1939 cotton acreage allotment was originally determined is to be reconstituted for the 1939 crop year, it will be necessary for a committeeman to visit the farm or for the operator to be notified to come to the county office to submit such additional information as may be necessary in redetermining the allotment.

(1) INSTRUCTIONS FOR COUNTY OFFICE

Before any attempt is made to subdivide or to combine the information to be used in redetermining the cotton acreage allotment, the county committee must determine that the separate units in the case of a subdivision or the combined unit in the case of a combination constitute a farm in accordance with the definition of a farm in the applicable Southern Region Bulletin 301 A or 301 B. It will not be permissible in any case for cotton acreage allotments to be redetermined irrespective of any reconstitution after any cotton has been planted on the farm for which the cotton acreage allotment was originally determined or after April 1, 1939.

The county office shall prepare supplementary Forms ACP-84, listing thereon all data as provided below for farms which are reconstituted for the 1939 crop year. The name of the county and State shall be entered in the applicable spaces at the top of the listing sheet and in the space for "Group" should be entered the word "Subdivision" or "Combination," as the case may be.

(a) **Subdivisions.**—For farms which have been subdivided into two or more farms since the 1939 cotton acreage allotment was orig-

inally determined, the 1939 cotton acreage allotment(s) shall be re-determined as follows:

A block of five lines (or more if necessary) on Form ACP-84 shall be used for each farm which is subdivided. On the first line in the block enter the applicable data from columns 1 through 16, inclusive, as shown on the original tabulation on Form ACP-84 for the farm for which the 1939 cotton acreage allotment was originally determined. From the operator (or the owner) of the farm for which the 1939 cotton acreage allotment was originally computed, determine for each subdivided unit (1) the names of the 1939 operators; (2) the tilled acreage; (3) the tilled acreage adjusted; (4) the highest cotton acreage.

The above information shall be entered in the applicable columns of Form ACP-84 immediately following the listing of the data with respect to the 1939 allotment for the farm as constituted in 1938. The tilled acreage to be entered for each subdivided unit shall be that acreage of the original farm which is situated on each subdivided unit. The tilled acreage adjusted and the highest cotton acreage of the original farm shall be divided among the farms resulting from the subdivision on the basis of an agreement by all of the 1939 operators as indicated by their signatures on a form devised in the county office for such agreement. If all of the 1939 operators, however, cannot agree as to the manner in which the tilled acreage adjusted and the highest cotton acreage are to be subdivided, such acreage shall be subdivided by the county committee on a basis which it finds to be fair and equitable. The county office must enter in column 2 a serial number for each subdivided unit and in column 4 the name(s) of the 1939 operators.

(b) **Combinations.**—For farms which are to be combined as one farm for the 1939 crop year after 1939 cotton acreage allotments have been determined, another series of Forms ACP-84 shall be used. In a block of five lines (or more if necessary) on Form ACP-84 enter from the original Form ACP-84 on which the 1939 allotments were originally computed the applicable data for columns 1, 3, and 5 through 16. The county office shall also determine the 1939 serial number to be used for the combined farm as well as the name of the 1939 operator and enter such data in the applicable columns 2 and 4.

(c) **Transmittal of subdivisions and combinations to State office.**—When all farms in the county which are to be subdivided or combined have been listed in accordance with the above instructions on Form ACP-84, such forms must be transmitted to the State office so that 1939 cotton acreage allotments for the farms represented thereon may be redetermined for the reconstituted farms in 1939.

(2) INSTRUCTIONS FOR STATE OFFICE

(a) **Subdivisions.**—The State office shall verify the tabulation of the original data for the farm for which the 1939 cotton acreage allotment was originally computed as well as the subdivision of the data in columns 5, 6, and 7. The data for column 15 (one-half 1937 planted plus diverted) shall be subdivided among the units in the same proportion as the highest cotton acreage was subdivided, as shown in column 7. The cotton acreage allotments for the subdivided units will then be redetermined in accordance with the instructions contained in this Bulletin 302.

(b) **Combinations.**—The State office shall verify the tabulation of the original data on Forms ACP-84 for the farms which are to be combined and determine the totals of the data tabulated in columns 5, 6, 7, 14, and 15 for such farms. On the basis of the combined data the 1939 cotton acreage allotment to be entered in column 12 shall be redetermined in accordance with the instructions contained in this Bulletin 302.

(c) **Miscellaneous.**—Any upward adjustment in the cotton acreage allotment determined for the original farm(s) either in the case of subdivisions or combinations as shown in column 13 (a) of the original tabulation on Form ACP-84 may be used for the farm(s) as reconstituted upon recommendation by the county committee if permitted by the preceding instructions pertaining to the establishment of allotments.

The State office shall keep an accurate record currently for each county of the original allotments and the redetermined allotments for farms which are reconstituted in 1939. The acreage originally allotted to these farms shall be used in redetermining the 1939 allotments for such farms in the county. Any change in acreage allotments resulting from redetermination of allotments will be added to or deducted from the State reserve for lates and errors, except that the acreage deducted from the reserve shall not exceed the acreage available in such reserve.

D. Instructions for Determining 1939 Cotton Acreage Allotments for Farms for Which Such Allotments as Originally Determined Were in Error

(1) COUNTY OFFICE INSTRUCTIONS

Any error in the 1939 cotton acreage allotment resulting from inaccurate transcribing or computing of data in either the State or county office shall be corrected. Since, because of accurate measurements of cropland being available from past programs, it will be an exceptional case where there will be any need for a change in allotment due to a revision in the cropland or tilled acreage adjusted, subject to the right of appeal such a change will be initiated by the State or county office only in cases where the change would be greater than (1) 5 acres or (2) 10 percent of the original allotment determined for the farm, whichever is smaller.

If the county office finds that an error has been made in the computation of the 1939 cotton acreage allotment for any farm, the State office shall be promptly notified. In notifying the State office of any error made in the computation of the 1939 cotton acreage allotment for any farm, the county office shall furnish the State office the serial number of the farm together with a full and complete statement regarding any data listed on Form ACP-84 which are believed to be in error. The county office shall also transmit to the State office for such farms the Report of Performance, work sheet, or any other form on file in the county office which clearly substantiates that the data listed on Form ACP-84 were in error.

After the county office has received the corrected allotments from the State office, the county office shall promptly notify the operator(s) of such farm(s) of the corrected 1939 cotton acreage allotment for their farms. Form ACP-89, "Notice of 1939 Cotton Acreage Allot-

ment," shall be executed so as to show the corrected cotton acreage allotment and that it is a corrected allotment and, if the cotton planting season has not begun in the county, shall be mailed to the operator together with a letter signed by the chairman of the county committee regarding the correction of the error, informing the operator that the original allotment which he received was in error and, therefore, is null and void; and further that the corrected notice being transmitted shows the 1939 cotton acreage allotment for that farm applicable for 1939 under the agricultural conservation program and the marketing quota provisions of the Agricultural Adjustment Act of 1938.

However, if any cotton has been planted on any farm in the county but no cotton has been planted on the particular farm for 1939, the corrected notice of the 1939 cotton acreage allotment together with the statement to the operator from the county committee shall be delivered in person by a county or community committeeman to the operator of the farm for which the 1939 cotton acreage allotment has been corrected and a dated receipt for such notice taken and placed on file. If any cotton has been planted on the farm for 1939 and the corrected 1939 cotton acreage allotment is less than the acreage allotment contained on the original notice received by the operator, the committeeman shall promptly measure the acreage planted up to the time the corrected notice is delivered and report to the county committee in writing the pertinent facts found by him accompanied by the above-mentioned receipt. In such cases the committeemen shall inform the operator of the farm of the provisions of section I, subsections F and G, of the applicable Southern Region Bulletin 301 A or 301 B, and that any payment or deduction made to the farm under the 1939 program will be based on the acreage allotment contained in the corrected notice which is the official notice of the 1939 cotton acreage allotment for the farm.

(2) STATE OFFICE INSTRUCTIONS

When the State office receives information from the county office that the 1939 cotton acreage allotment determined for any farm is in error, the State office shall promptly review all the data entering into the computation of such allotment. If the State office finds that such allotment was erroneously computed, the 1939 cotton acreage allotment for the farm shall be redetermined.

In redetermining cotton acreage allotments for farms for which the original allotment was erroneously computed, such farm shall be classified in the proper group (1-A, 1-B, or C-2) on a blank Form ACP-84, "Correction Supplement," in accordance with the above provisions in this SR-B-302. A notation, referring to the "Correction Supplement," shall be made on the original Form ACP-84 tabulation. A block of two lines shall be used for each farm for which the 1939 cotton acreage allotment as originally computed was in error. The data as shown on the original Form ACP-84 shall be transferred (using a red pencil) to the first line of the block for that farm on the "Correction Supplement." The revised data for the farm shall be entered (using a black pencil) on the second line of the block for that farm and, when the State office has determined that

such data are accurate, shall be used in redetermining the 1939 cotton acreage allotment for the farm. When such allotment has been correctly computed, the State office shall notify the county office of the correct allotment. The county office shall then notify the producer in accordance with the preceding instructions in this subsection D.

The State office shall keep an accurate record of the net total or difference between the red and black figures on the "Correction Supplement" for all farms in the county for which the 1939 cotton acreage allotments are corrected. Such net total or difference should be obtained for each page, first by summarizing the page totals of the data listed (using a black pencil) and second by summarizing the page totals listed (using a red pencil), then obtaining the difference between the page totals of the figures shown in black and shown in red. If the total shown in red for any column is in excess of the total shown in black for that column, the net total or difference for the column should be shown in red. If the total of the black figures for any column is in excess of the total of the red figures for that column, the net total or difference should be shown in black.

The State office shall keep an accurate record for each county of the net total or difference for each column of the Form ACP-84 "Correction Supplement." Summaries for each county of such net totals, including the number of farms, shall be transmitted to the Southern Division weekly. The acreage originally allotted to these farms shall be used in redetermining the 1939 allotment for such farms in the county. Any change in the acreage allotments resulting from the correction of errors will be added to or deducted from the State reserve for this purpose except that the acreage deducted from the reserve shall not exceed the acreage available in such reserve.

E. State and County Office Instructions for Reapportioning Cotton Acreage Allotments Released by Individual Farms in 1939

(1) INSTRUCTIONS FOR COUNTY OFFICE

(a) General.—Those parts of 1939 cotton acreage allotments released by farms because they will not be used shall be reapportioned to other farms in accordance with these instructions. The county committee shall designate the farms within the county to which such allotments shall be reapportioned basing its designation upon the character and adaptability of the soil and other physical facilities affecting the production of cotton and the need of the operator for an additional allotment to meet the requirements of the families engaging in the production of cotton on the farm.

(b) Release of unused cotton acreage allotments.—Before reapportioning to individual farms within the county any unused cotton acreage allotments released by other farms it will first be necessary to obtain a full report from all farms in the county on which cotton acreage allotments will be released in whole or in part and the acreage to be released by each such farm. Each operator desiring to release any part or all of the cotton acreage allotment for his farm shall execute Form SR-327, "Release of Unused 1939 Cotton Acreage Allotment," and file such form with the county office not

later than the date set by the State committee. The operator's signature must be witnessed.

As Forms SR-327 are received in the county office the name of the operator, serial number of the farm, and the 1939 cotton acreage allotment for the farm shall be verified by checking against the appropriate entries on Form ACP-84. If any item on Form SR-327 is found to be in error, the form shall be returned to the operator for correction and re-execution.

If the acreage that will be planted to cotton in 1939 is not definitely known it will be necessary to use the acreage intended to be planted as a basis for determining the 1939 planted cotton acreage on the farm.

A county summary of Forms SR-327 for farms releasing 1939 cotton acreage allotments shall be prepared on a columnar listing sheet in accordance with the following instructions:

TABULATION I

Column number and heading	Source of information
1. 1939 serial number.....	Column 2, Form ACP-84 or SR-327.
2. 1939 operator.....	Column 4, Form ACP-84 or SR-327.
3. 1939 cotton allotment.....	Column 16, Form ACP-84 or SR-327, item 1.
4. Intended acreage reported by operator.	Item 2, Form SR-327.
5. Acreage available for release as reported by operator.	Item 3, Form SR-327.
6. Acreage released.....	The smaller of (1) the entry in column 5 or (2) the acreage obtained by subtracting the entry in column 4 from the entry in column 3.
7. Revised 1939 allotment.....	Column 3 minus column 6.

The sum of the entries in column 6 will be the total released cotton acreage allotments in the county.

(c) **Unused acreage released in county available for reapportionment.**—The unused acreage available for reapportionment shall include (1) the smaller of (a) the acreage released in the county, or (b) 100 acres plus 50 percent of the result obtained by subtracting 100 from the total unused acreage released within the county, and (2) any part of the State reserve of released allotments apportioned to the county, provided that, in any county in which the released cotton acreage available for reapportionment is less than 100 acres, the county committee may release to the State committee all or any portion of such released acreage for use as provided in (2) (a) of this subsection E.

A county computation sheet shall be prepared in triplicate for determining the amount of such acreage available for farms within the county in accordance with the following instructions:

COUNTY COMPUTATION SHEET

	<i>Acres</i>
1. Total county unused acreage released (column 6, tabulation I)-----	-----
2. Item 1 (if more than 100 acres) minus 100-----	-----
3. 50 percent of item 2-----	-----
4. Item 3 plus 100-----	-----
5. County unused acreage available for reapportionment (smaller of items 1 or 4)-----	-----
6. County reserve for correction of errors and for late work sheets-----	-----
7. Released acreage available for making additional allotments (item 5 minus item 6)-----	-----
8. Released acreage allotment allocated to county from State reserve (to be filled in by State office)-----	-----
9. Total released acreage available for reapportionment (item 7 plus item 8 to be filled in by State office)-----	-----
10. Total of encircled entries in column 18, Form ACP-84-----	-----
11. Total of encircled entries in column 16, Form ACP-84-----	-----
12. Released acreage reapportioned (item 10 minus item 11)-----	-----
	<i>Farms</i>
13. Number of farms releasing unused acreage allotments-----	-----
14. Number of farms receiving additional allotments (total number of encircled entries in column 18, Form ACP-84)-----	-----

Irrespective of the amount of acreage released the county committee shall execute items 1 through 7 of the county computation sheet and within 2 days after the closing date for accepting Form SR-327 transmit the original and one copy to the State office for execution of items 8 and 9. Items 10 through 14 shall be executed in accordance with further instructions contained in this subsection E.

(d) Reapportionment of county allotment of unused acreage released.—

(i) **Eligible farms.**—Each farm will be eligible to receive an additional allotment from the county reserve of unused acreage except the following which shall be identified by inserting a check mark (V) immediately to the right of the entry in column 16, Form ACP-84; (1) all farms included in tabulation I, (2) all farms with an entry in column 16 in excess of the entry in column 14, Form ACP-84, and (3) Group C-2 farms. All column references in the remainder of this subsection E refer to Form ACP-84 unless otherwise stated.

(ii) **Reapportionment to eligible farms.**—The county committee in reapportioning the available acreage to farms shall first set aside sufficient acreage for correcting errors in farm acreage allotments, including any increase in allotments because farms have become reconstituted in 1939 as well as to provide for allotments to late work sheet farms. In reapportioning the remainder of the released acreage, if any, the county committee shall consider the character and adaptability of the soil and other physical facilities related to the production of cotton on the farm, together with the needs of the operator for an additional allotment, based upon the requirements of the families engaged in the production of cotton thereon. In most cases, the entry in column 7 is a good index of the farm's adaptability to the production of cotton. The relation of the cotton acreage allotment shown in column 16 to the entry in column 15 (b) for each farm identified by the cross mark (X) in column 15 (a) reflects the need of additional cotton acreage allotment for such farm in 1939 based on the inadequacy of such allotment in view of the past acreage devoted to cotton production.

The county committee shall consider farms progressively in accordance with the following conditions in reapportioning the county reserve of released acreage. In making allotments to individual farms the committee shall consider

the amount of family labor available, the acreage of cash crops other than cotton grown by such families, the adaptability of such labor for cotton production as well as the equipment on the farm suitable for cultivating cotton.

1. Farms for which the entry in column 16 equals the entry in column 15 (b) shall receive first consideration for additional allotments. For example, if the entries in columns 16 and 15 (b) equal 18, such farms should be given first consideration based upon the production factors in the preceding paragraph.

2. Farms for which the entry in column 16 slightly exceeds the entry in column 15 (b) shall receive consideration for additional allotment after the farms mentioned in (1) above have been considered. For example, if the entries in columns 16 and 15 (a) are 41 and 40, respectively, such farms should be given next consideration for an allotment.

3. All other eligible farms shall be considered progressively, insofar as the county reserve of released acreage will permit, in accordance with the percentage increase of the entry in column 16 over the entry in column 15 (b). For example, if the entry in column 16 is 110 percent of the entry in column 15 (b) for farm A, whereas for farm B such percentage is 115 percent, farm A should be considered before farm B.

(e) **Execution of column 17, Form ACP-84.**—Enter the additional acreage reapportioned to eligible farms in the appropriate line of column 17.

(f) **Execution of column 18, Form ACP-84.**—Enter in column 18 the smaller of (1) the entry in column 16 plus the entry in column 17 or (2) the entry in column 14. Such entries in column 18 and the corresponding entries in column 16 shall be encircled, and a county total of such encircled entries shall be obtained and entered as items 10 and 11, respectively, of the county computation sheet. Enter as item 12 the difference between items 10 and 11. Item 12 must not exceed item 9.

After the entries have been made and totals obtained as set forth in the preceding paragraph, the entry in column 7, tabulation I, for each farm shall be entered in column 18 for the farm. A new Form ACP-89 shall be executed for each farm for which a revised allotment is shown in column 18 and Form ACP-89 shall be mailed to the operator of each such farm after the revised allotments have been approved by the State committee.

(g) **Transmittals to State office.**—Forms ACP-84, together with tabulation I and the county computation sheet, shall be immediately transmitted to the State office for approval if found to be correct. All such transmittals must be received in the State office not later than May 1, 1939.

(2) INSTRUCTIONS FOR STATE OFFICE

(a) **Allocation of State reserve of unused acreage released to counties.**—Upon receipt of the county computation sheets from all counties, the State reserve consisting of the surplus released acreage not heretofore available for reapportionment within each respective county shall be determined by summarizing item 3 of the county computation sheets.

The State committee shall use such reserve, or any necessary part thereof, to supplement the State reserve originally determined to allow

for increased farm allotments resulting from correction of errors, late work sheets, and reconstituted farms for 1939, provided the original reserve for this purpose is determined to be insufficient. The remaining part, if any, of the State reserve of released acreage shall be prorated to counties for reapportionment to farms.

The proration of such State reserve to counties shall be made on the basis of the acreage allotted in the county under section 344, subsection (h) of the Act, as amended by the Act of Congress approved March 13, 1939 (item 27, Form SR-304e). A tabulation prepared as follows shall be used in prorating the State reserve to the counties:

Column number and heading	Source of information
1. County-----	Include only counties that have a final factor less than 0.4000.
2. Allotment under subsection (h)----	Item 27, Form SR-304 e.
3. Acreage prorated to the county----	Proration factor ¹ times entry in column 2.

¹ The remainder of the State reserve of released acreage divided by the total of the entries in column 2. The proration factor should be carried at least four places beyond the decimal point.

The acreage determined in column 3 shall be entered as item 8 on the respective county computation sheet. Item 9 should be determined by adding items 7 and 8. The original county computation sheets shall then be mailed to the respective counties at a date which should be not later than two days after all of such sheets have been received in the State office.

(b) **Checking county office work.**—Upon receipt of Forms ACP-84, together with tabulation I, and the final original county computation sheet, the State office shall check in detail the items and entries thereon, following the county office instructions of this subsection. In the event an error is found, the incorrect entry should be deleted (but not erased) and the correct entry inserted with a red pencil.

After the necessary items and entries have been carefully checked and the State office determines that the county committee has complied with the instructions, the State office shall return Forms ACP-84 and tabulation I to the county office and instruct the county committee to notify operators of their revised 1939 allotments. If, however, it is determined that the county committee failed to follow instructions, the State office shall return Forms ACP-84, tabulation I, and the original county computation sheet to the county committee with instructions regarding the necessary corrections.

Sec. 6. INSTRUCTIONS FOR DETERMINING 1939 NORMAL COTTON YIELDS FOR INDIVIDUAL FARMS

A. County Office Instructions

(1) GENERAL

The county committee, with the assistance of the community committees, shall determine the normal yield of cotton for each farm for which a 1939 cotton acreage allotment was established. The yield will be determined for the farm as constituted in 1938, except that if the farm has been reconstituted since 1938 and the acreage allot-

ment has been redetermined for the reconstituted farm, the yield will be determined for the farm as it is constituted in 1939.

Pursuant to section 1, subsection E, of the applicable Southern Region Bulletin 301A or 301B, and in accordance with the instructions outlined in this section 6, the normal cotton yield shall be the actual average yield of cotton per acre for the five years 1934-38, inclusive, adjusted for abnormal weather conditions, if reliable records of the actual yield for each year are presented by the farmer or are available to the committee.

If, for any year of such 5-year period, records of the actual yield are not available, or there was no cotton planted on the farm in such year, the normal yield for the farm shall be the yield which the county committee determines to be the yield which was or could reasonably have been expected on the farm for such 5-year period, on the basis of all available facts, including the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, and general fertility of the land.

The weighted average of the yields determined for all farms in the county or administrative area shall not exceed the average yield established for the county or administrative area in connection with the 1939 program.

(2) EXECUTION OF SECTION II, FORM SR-301

(a) Classification of farms with respect to cotton yields.—In accordance with the above provisions and as an aid to committees in determining normal cotton yields under the 1939 program, cotton farms shall be classified in three groups.

Group I shall include all farms (a) for which the cropland in the farm has been identical (i. e., the farm has not been subdivided or combined with part or all of any other farm) throughout the entire 5-year period 1934-38, inclusive, (b) on which cotton was planted in each year of the period 1934-38, inclusive, and (c) for which *reliable records* of the actual yield for each year of such period are presented by the farmer or are available to the committee. *Reliable records* are authentic gin tickets or sales receipts for production and A. A. A. records of measurements for acreage. For the year 1938 the A. A. A. records of production, if verified by the operator and accepted by the county committees as representing the actual production on the farm in 1938, shall be included as *reliable records* of production. The operator's claim for supplemental 1938 production not shown on A. A. A. records must be supported by gin tickets or sales receipts and approved in the regular manner before such records may be accepted as being *reliable records*. The records of production for each year shall be carefully examined by the county committee, and, if accepted as being reliable records furnished by the operator, shall be initialed by at least one member of the committee and kept on file in the county office. Group I will contain the smallest number of farms of any group and is not likely to exceed 10 percent of the total number of farms in an average county.

Group II shall include all farms (a) for which the cropland in the farm has been identical throughout the entire 5-year period, 1934-38, inclusive, (b) on which cotton was planted in each year of the period, (c) for which A. A. A. records of measurements for

acreage are available for each year of the 5-year period, but (d) for which *reliable records* of production are not presented by the farmer and are not available to the committee. For these farms the county office files contain measured acreage records and production or yield data with respect to each year of the 5-year period. Group II will contain the second largest number of farms and is likely to exceed 40 percent of the total number of farms in an average county.

Group III shall include all farms not included in group I or II above. The principal types of farms which will be included in this group will be those for which A. A. A. measurements for acreage are not available for *all* of the years 1934-38, inclusive, although such acreage measurements may be available for one or more of such years. Farms for which the cropland has not been identical throughout the entire 5-year period, as well as farms on which cotton was not planted in one or more years of such period, will also be included in group III. For these farms there should be on file in the county office acreage data for the year(s) in which the farm was represented in the program and for the year(s) in which the farm was identical. Production or yield data will also be available for such year(s), but may have been reported by the operator 2 or 3 years after the crop was harvested.

The determination with respect to the group in which the farm will be classified will be made on the basis of the entries in column A, table 1, Form SR-301, which will be made at the time columns B and C are executed for the respective year.

(b) **Table 1—Cotton.**—Columns A, B, C, and D of this table, when properly executed, will contain the basic information necessary in determining the normal yield for the farm for 1939, as well as for future years, inasmuch as space has been provided for entering the cotton acreage and production currently and for computing the moving average yield based on the 5 years immediately preceding the year for which such normal yield is determined. It is essential, therefore, that the entries in these columns accurately reflect the yield of cotton for the respective year, in order that an equitable basis may be obtained for determining normal cotton yields for individual farms.

Column A.—A symbol shall be entered in column A for each year describing the kind of record from which the production, acreage, and yield data, as entered in columns B, C, and D, are secured.

The letter "R" shall be used to designate the year(s) for which the yield is computed on the basis of *reliable records*, as set forth above under condition (c) for group I farms.

The letter "O" shall be used to designate the year(s) for which the yield is computed on the basis of agricultural adjustment or conservation program records on file in the county office, as set forth above under conditions (c) and (d) for group II farms.

The letter "X" shall be used to designate the year(s) for which the yield is computed on the basis of either (1) the acreage reported by the operator and not supported by A. A. A. measurements or, (2) a deferred report on production by the operator, as set forth above under the conditions for group III farms.

The letter "N" shall be used to designate the year(s), if any, in which the farm was not identical with the farm for which the 1939 normal yield is being determined.

For any year(s) in which cotton was not planted on the farm the spaces in columns A, B, C, and D shall be lined out.

Columns B and C.—The entries to be made in columns B and C shall represent the production and acreage respectively for the farm for each year in which the farm is identical with the farm for which the 1939 normal yield is being determined. Such columns shall be left blank for each year for which the farm was not identical, except that column C shall be executed for the years 1937 and 1938 in accordance with the provisions of section 5 C (1) (a) and (b) of this part I for use in making future cotton acreage allotments. In such cases entries in column C for 1937 and 1938 shall be encircled. The entries to be made in columns B and C shall be obtained from the source of information outlined below, provided that the operator has not made available to the county committee *reliable records* of production. If *reliable records* of production are available for any year(s), the applicable data shall be entered in column B and if the acreage figures in column C for such year(s) are based upon A. A. A. measurements, an "R" shall be entered in column A. For the year(s) for which the production and yield data are taken from the source of information outlined below, an "O" shall be entered in column A.

	Source of information	
	Column B—Production	Column C—Acreage
1934-----	Preamble, Form No. Cotton 104, or Preamble, Form No. Cotton 102, or The sum of: (a) column 9, pounds issued, Form No. B. B. A.-106; (b) column 8, pounds trans- ferred, Form No. B. A.- 111; and (c) column 5, pounds pur- chased, Form No. B. A.-114 minus the sum of: (a) column 7, pounds sur- rendered, Form No. B. A.-112; (b) column 5, pounds ten- dered for replacement, Form No. B. A.-124; and (c) column 6, pounds can- celed, Form No. B. A.- 111.	Item (2), section I, Form No. Cotton 20, or Item (1), section II, Form No. Cotton 21.
1935-----	Preamble, Form C. A. P. 2; or en- try in column (C) times entry in column (D), line 1, Section II, Form SR-1.	Item (1), section II, Form No. Cotton 121.
1936-----	Entry in line 2, column G, times entry in line 2, column H, Form SR-101.	Line 11, column A, section II, Form SR-8.
1937-----	Heading of column I, Form CAP- 103, revised.	Line 8, column (B), sec- tion II, Form SR-108, or line 10, column (B), section II-A, Form SR- 113.

	Source of information	
	Column B—Production	Column C—Acreage
1938 -----	Column 33, Form Cotton 251, or item 7, part I, Form Cotton 254.	Line 1, column D, Form SR-208, or SR-213.

If any of the production and acreage data shown in Table 1, Form SR-101, were secured from the sources of information above, such data may be transferred to columns B and C, in which case an "O" will be entered in column A.

For the year(s) for which the production and acreage data are not available from these sources of information or from *reliable records* presented by the farmer, the data may be secured from Table 1 on the back of Form SR-101. For the year(s) for which the information is taken from Form SR-101 and which is not shown in the source of information above, or does not agree with the data in such sources, enter an "X" in column A to show the kind of record from which such data were secured.

(c) **Group symbol.**—The group symbol for the farm for 1939 shall be entered in the space provided immediately above Table 1 in accordance with the following instructions. The spaces for the group symbol for succeeding years shall be left blank for use in such years.

Enter the group symbol "I" for each farm for which the letter "R" has been entered in column A for each year during the period 1934-38, inclusive.

Enter the group symbol "II" for each farm for which either the letter "O" or "R" has been entered in column A for each year during the period 1934-38, inclusive.

Enter the group symbol "III" for each farm for which the letter "X" or "N" has been entered in column A *for any year* during the period 1934-38, inclusive, or for which a line has been drawn through columns A, B, C, and D, indicating that no cotton was planted on the farm during such year.

(d) **Execution of columns D, E, F, G, H, and I—Column D.**—The yield of cotton to be entered in column D shall be computed to the nearest whole pound for each year for which data are shown in columns B and C by dividing the entry in column B by the entry in column C.

Column E.—Enter in line 1, column E, the 1937 planted plus diverted cotton acreage shown in table 1, Form SR-101. For reconstituted farms in 1939 determine the 1937 planted plus diverted acreage in accordance with the provisions of section 5, C (1) (a) and (b) of this part I. Lines 2 through 5 must be left blank.

Enter in line 6, column E, the total of the entries in lines 1 through 5, column B.

Column F.—Enter in line 6, column F, the total of the unencircled entries in line 1 through 5, column C.

Column G.—Enter in line 6, column G, the yield (rounded to the nearest whole pound) obtained by dividing the entry in line 6, column E, by the entry in line 6, column F.

Column H.—The county committee, with the assistance of the respective community committee, shall enter in line 6, column H,

its preliminary normal yield for the farm for 1939, taking into consideration all available facts including the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, and the general fertility of the land.

Group I farms.—The yield to be entered in line 6, column H, for group I farms shall be the entry in line 6, column G, unless the county committee determines that an upward adjustment is necessary because of unfavorable weather conditions affecting the yield of cotton on the farm in one or more years during the period 1934–38. An abnormally low yield for any year will be reflected in the respective line in column D, but the committees through their knowledge of local weather conditions during the respective year(s) shall determine whether such low yield(s) resulted because of unfavorable weather. If it is determined that an upward adjustment is necessary, such adjustment shall be made on the basis of the factors outlined above and the adjusted yield entered in line 6, column H. If no adjustment is made, enter in line 6, column H, the entry in column G on the same line.

Group II farms.—The yields in column D for group II farms are computed on the basis of accurate acreage measurements and reasonably good records of production for each year of the period 1934–38, with the possible exception of the 1936 production in line 3, column B.

If the committees believe that the yield in line 6, column G, is below the normal yield for the farm, they shall make their upward adjustment in column H of the same line, based upon the factors outlined above.

If the committees believe that the yield in line 6, column G, is above the normal yield for the farm because the 1936 yield entered in line 3, column G, has been overstated, they shall adjust the 1936 yield downward, entering their adjusted figure in line 3, column H. No other downward adjustment in yields shall be made. In making the downward adjustment for 1936 the appraised yield shall not be less than the yield which could reasonably have been expected on the farm in such year. If an adjusted yield is entered in line 3, column H, the entry in line 6, column H, shall be determined as follows: Draw a line through the entries in line 3, columns B and D, and line 6, column E, leaving such entries clearly legible. Multiply the entry in line 3, column C, by the entry in line 3, column H, and enter the result in line 3, column B. The entry in line 6, column E will be the sum of the entries in lines 1 through 5, column B. Divide the entry in line 6, column E, by the entry in line 6, column F, and enter the yield in column H on the same line.

If the committees determine that the yield in line 6, column G, should not be adjusted upward and that the yield in line 3, column D, should not be adjusted downward, the yield in line 6, column G, shall be transferred to column H on the same line.

Group III farms.—The committee shall appraise a normal yield for each group III farm on the basis of all available facts, including the yield customarily secured on the farm, as indicated by the yield(s) shown in column D for any year(s), weather conditions, type of soil, drainage, production practices, and general fertility of the land. The appraised normal yield for any farm shall be comparable with the yields appraised for other farms in the same community which are similar with respect to such factors. The appraised yield for the farm shall be entered in line 6, column H.

Column I.—The county office shall not make any entries in line 6, column I, before Forms ACP-84 and Forms SR-301 have been transmitted to the State office for final determination and approval of 1939 normal cotton yields. Upon receipt of the approved Forms ACP-84 and SR-301 from the State office, the final approved yields on Form ACP-84 shall be entered in line 6, column I, of the farm work sheets. This normal yield figure shall be used for the purposes of both the 1939 Agricultural Conservation Program and the 1939 marketing quota provisions of Title III of the Agricultural Adjustment Act of 1938, as amended.

(e) **Column 21, Form ACP-84.**—The entry in line 6, column H, Form SR-301, shall be transferred to the appropriate line in column 21, Form ACP-84. All other columns shall be left blank.

(f) **Transmittal of Forms SR-301 and Forms ACP-84 to the State office.**—When the county office has completed and carefully checked the entry in column 21, Form ACP-84, for each farm in the county receiving a 1939 cotton acreage allotment, Forms SR-301 and Forms ACP-84 shall be transmitted to the State office for final determination and approval of the 1939 normal cotton yields. Such transmittal should not be later than May 1, 1939.

The final yield for group I farms will be the yield shown in line 6, column H, where such yield is the same as the yield shown in column G, of the same line. The final yield for all other farms will be determined by the State office by making a horizontal adjustment, if necessary, in the preliminary yields of the committees in order that the weighted average yield for all farms in the county shall conform to the established county average yields.

B. State Office Instructions

(1) AUDIT OF FORMS SR-301 AND COLUMN 21, FORM ACP-84

Forms SR-301 shall first be checked to determine that the preamble has been completely executed and that a Form SR-301 has been submitted for each farm listed on Form ACP-84.

The 1939 group symbol entered in section II, Form SR-301, for each farm shall be checked to determine that it has been correctly entered in accordance with the applicable instructions in subsection A above. All computations in table 1 shall be checked for those group I farms for which the yield in line 6, column H, is the same as the yield in line 6, column G. It is not necessary to check the computations in Table 1 for other farms.

For group II farms the yield in line 6, column H, must not be less than the yield in column G of the same line unless there is an entry in line 3, column H.

Each entry in column 21, Form ACP-84, must be checked against the entry for the respective farm in line 6, column H, Form SR-301.

In the event an error is found, the incorrect entry shall be stricken out (but not erased) and the correct entry inserted with a red pencil.

The person checking Table 1 shall enter his initials and the date in the lower right corner of Form SR-301.

(2) EXECUTION OF COLUMNS 20, 22, 23, AND 24, FORMS ACP-84

Column 20.—Transfer to column 20 the entry in line 6, column G, Form SR-301, for each group I farm. For those farms for which the yield in column 20 is equal to the yield in column 21 encircle the yield in column 21 on such line.

Column 22.—The State office shall determine whether the production figure (rounded to the nearest pound) shall be entered in column 22 for each farm, or whether a cumulative total of such production for each page (without making the entry for each line) shall be obtained and entered in the applicable space for that column. The production figure for column 22 shall be determined by multiplying the yield shown in column 21 by the final acreage allotment for the respective farm, as shown in column 16 or column 18, whichever is applicable. The county total of column 22 shall be obtained by summarizing the page totals and shall be entered at the bottom of column 22 below the last page total. A county subtotal of column 22 shall be ascertained for the farms for which the entry in column 21 has been encircled. Such subtotal shall be entered and encircled in the margin at the bottom of column 22 below the county total on the last page.

Column 23.—If the weighted average of the preliminary yields shown in column 21, Form ACP-84, exceeds or is more than one pound less than the county average yield, it will be necessary to make a horizontal adjustment of all yields in column 21, except those for Group I farms for which the entry in column 21 is encircled. The weighted average of the preliminary yields in column 21 shall be determined by dividing the county total of column 22 by the total of the final acreage allotments in column 16 or 18, whichever is applicable. If such average yield does not exceed the county average yield and is not more than one pound less than such county average yield, the yields in column 21 shall be approved as final; in which case the amount, if any, by which such average yield is less than the normal yield multiplied by the total of the final acreage allotments in column 16 or 18, whichever is applicable, shall constitute a county production reserve for use in correcting errors.

If such average yield does not come within the above-mentioned limits, a county yield adjustment factor shall be obtained as follows:

(a) Deduct the encircled county subtotal of column 22 from the county total of such column.

(b) A county production reserve shall be determined by the State office with the approval of the State committee. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors, which generally will be approximately one pound times the total of the final acreage allotments in column 16 or 18, whichever is applicable. Deduct the sum of (1) the county production reserve and (2) the encircled county subtotal of column 22 from the product obtained by multiplying the total of the final acreage allotments in column 16 or 18, whichever is applicable, by the 1939 county normal yield.

(c) Compute the county yield adjustment factor by dividing item (b) by item (a) and enter the result, carried at least four places beyond the decimal point, in the heading of column 23.

Enter in column 23 the encircled yields, if any, shown in column 21.

For all other farms, enter in column 23 the yield (rounded to the nearest whole pound) obtained by multiplying the yield in column 21 by the county yield adjustment factor; but no yield will be entered less than the yield, if any, in column 20.

Column 24.—The production shall be entered in column 24 for each farm and shall be determined by multiplying the yield in column 23 (or in column 21 if column 23 has not been executed) by the final acreage allotment in column 16 or column 18, whichever is applicable, for the respective farm. The total production for each page shall be determined and entered in the space provided. The total production for the county shall be determined by summarizing the page totals and shall be entered in the margin below the last page total of column 24.

Determine the weighted average of the yields entered in column 23 by dividing the county total of the production in column 24 by the total of the final acreage allotments in column 16 or 18, whichever is applicable. If such weighted average yield does not exceed the average yield established for the county and is not more than one pound less than such county average yield, the production resulting from the difference between the average yield for the county and the weighted average of the yields in column 23 multiplied by the total of the final acreage allotments in column 16 or 18, whichever is applicable, shall be the county production reserve for use in correcting errors.

If the weighted average of the yields in column 23 exceeds the county average yield established for the county, which may happen if the county reserve deducted in computing the county yield adjustment factor as outlined above was insufficient or if the yield adjustment factor was not correctly determined, it will be necessary to apply a second yield adjustment factor sufficient to result in a weighted average yield which does not exceed the average yield for the county, and to provide a production reserve for the correction of errors. If a second yield adjustment factor is necessary, columns 25 and 26 shall be used.

When the normal yields for the farms in any county have been finally determined and approved, the State office shall return the Forms SR-301 and ACP-84 to the respective county office with instructions for the county office to enter the approved yield in line 6, column I, Form SR-301. The county office shall be advised of the production reserve available for correction of errors in the county.

Part II. INSTRUCTIONS FOR DETERMINING 1938 AND 1939 WHEAT ACREAGE ALLOTMENTS AND NORMAL YIELDS

Sec. 21. GENERAL INSTRUCTIONS

Acreege allotments for wheat shall be established for farms on which wheat was seeded for harvest in one or more of the years 1935, 1936, and 1937, on the basis of tillable acreage, crop rotation practices, type of soil, and topography. No wheat acreage allotment shall be established for any farm, however, for which the normal production of wheat for market is less than 100 bushels. The wheat acreage allotment for any farm shall be comparable with the wheat acreage allotment determined for other farms in the same community which are similar with respect to the above factors.

Farms may be classified, therefore, under one of the following three classifications:

(1) Those farms for which the normal production of wheat for sale is 100 bushels or more. (Wheat acreage allotments will be established for all such farms.)

(2) Those farms which normally produce less than 100 bushels of wheat for sale but for which the usual acreage would be 8 or more. (The usual acreage must be established for all such farms, but a wheat acreage allotment will not be established.)

(3) Those farms for which the usual acreage if established would be less than 8 acres. (The usual acreage will be considered as 8 acres and an acreage allotment will not be established for such farms.)

The usual wheat acreage for farms falling under paragraph (2) above must be established in accordance with the procedure followed in establishing the usual wheat acreage and allotments for allotment farms falling under paragraph (1) above, except that the State office must determine that the total of the usual acreage for all such farms does not exceed the 1937 wheat acreage for such farms under paragraph (2). The 1937 wheat acreage for such farms should be determined by the county committee as accurately as possible, on the basis of reliable records. Reports of Performance secured in connection with the 1937 Agricultural Conservation Program should be available for many of these farms. The State office should make a separate tabulation of the 1937 wheat acreage for such farms to determine the maximum limit for the usual wheat acreage for such farms.

Sec. 22. COUNTY OFFICE INSTRUCTIONS

A. Completion of Form SR-101 for Wheat Farms

A Form SR-101 must be completely filled out with respect to wheat data for each farm for which a wheat acreage allotment will be established, and also for farms on which wheat has been seeded for harvest in 1938, but on which wheat was not seeded for harvest in

any of the three years 1935, 1936, and 1937. Pursuant to previous instructions from the State office, wheat acreage and yield data should have been entered in table 3 for the years 1930 to 1937, inclusive, in the spaces provided. If table 3 has not already been executed with respect to wheat acreage and/or yield data for the years 1930-37, inclusive, and the 1936-39 wheat base acreage and yield, such data shall be entered.

If table 3 of the work sheet for any farm already contains data with respect to tobacco, a supplemental work sheet shall be prepared, filling out table 3 and table 4 with respect to wheat data as herein-after provided. Such supplemental work sheet shall be properly identified and securely attached to the original work sheet for the farm. The acreage seeded to wheat for harvest in, and the yield per acre for each year, 1930-37, inclusive, and the 1936-39 wheat base acreage and yield, shall be secured and verified as follows:

For the year	Source of information ¹
1. 1930 1931 1932 1933 1934 1935	Enter the acreage and yield as shown in sections II and III, columns A and D, respectively, Form Wheat 201, or from sections II and III, columns A and [C÷A], Form Wheat 202, whichever is applicable.
2. 1936-----	Line 3, column A, Form SR-8, for acreage, or line 20, columns G and H, Form SR-101, or item 4, section III, Form Wheat 209.
3. 1937-----	Line 2, column B, Form SR-108, or line 3, column B, Form SR-113.
4. 1936-39 wheat base acreage----	Enter the 1936-39 wheat base acreage as shown in section X, item 67, column B, Form Wheat 201. (Such average should be entered at the bottom of table 3.)
5. 1936-39 wheat yield-----	Enter the 1936-39 wheat yield as shown in section VIII, item 56, column C, Form Wheat 201. (Such yield should be entered at the bottom of table 3.)

¹ If data with respect to any year(s) are not available from the forms listed above, the wheat acreage and yield for such year(s) should be secured from the producer or from other records available in the county office. If the farm as constituted in 1938 represents only a part of a farm or a combination of farms represented on the forms listed above the wheat acreage and yield data to be entered on the work sheet should be those data as determined by the county committee from such forms to represent the farm as constituted in 1938.

(1) WHEAT ACREAGE

A vertical line should be drawn through the blank space under the word "year" in table 3, providing two columns, the first of which should be headed "Total" acreage, and the second, "Diverted" acreage. The acreage diverted from the production of wheat in connection with the Agricultural Adjustment and Conservation Programs for the years 1934-36, inclusive, and the county committee's estimate of such acreage for the year 1937 shall be entered in the "Diverted" acreage column.

Diverted acreage shall be secured as follows: (a) For 1933 a zero shall be entered in the space for the diverted acreage. (b) For 1934 the diverted acreage shall be entered from the "Supervisor's Certificate" on Form W-34; however, such figure must not exceed the "Con-

tracted Acreage" as shown in the "Operator's Certificate of Compliance" on such form. (c) For 1935 the diverted acreage shall be entered from item (e), section V, Form W-50, but not in excess of the figure shown in item (c) of the preamble of such form. (d) For 1936 enter the difference between the acreage shown in section I, item a, and the acreage in section III, item 4, Form Wheat-209, but not in excess of the difference between the figures shown in section III, items 1 and 4 of such form. (e) For 1937 the diverted wheat acreage must be estimated by the county committee; however, such estimate must not exceed the difference between the 1937 wheat acreage and the 1936-39 wheat base acreage which was or could have been established for the farm, as shown at the bottom of table 3, or in section X, item 67, column B, Form Wheat-201, and also must not be in excess of the acreage used in computing the general crop payment, if any, for the farm for 1937.

When the diverted wheat acreage, if any, has been entered, the total acreage for each of the years 1933-37, inclusive, shall be secured and entered in the applicable space by adding the figure shown in the "Acreage" column to the respective data shown in the "Diverted acreage" column. The total acreage for the period 1933-37, inclusive, shall be summarized and entered in the applicable space in the "Total" column. The average planted plus diverted acreage shall be computed by dividing the total of such acreage by the number of years during the period 1933-37, inclusive, for which such data are shown. Such average planted plus diverted acreage shall be entered on the line for "Average" in the "Acreage" column and shall be the usual wheat acreage for the farm unless adjusted as provided below.

In determining the usual wheat acreage, the county committee may eliminate the data with respect to any year(s) in which the acreage seeded to wheat (a) was abnormally low, due to extreme flood or drought; (b) is not typical for the farm for 1939, due to customary crop rotation practices, a change in such practices, or a change in the acreage of cropland in the farm; (c) was abnormally high, due to failure of crops other than wheat; (d) is not substantiated by reliable records and the committee believes that the actual seeded acreage of wheat for the farm for such year(s) was substantially different from the acreage reported. If any year(s) is to be omitted from consideration in determining the usual wheat acreage, a line shall be drawn through the data in table 3 with respect to such year(s). The total planted plus diverted acreage for the remaining year(s) during the period 1933-37, inclusive, shall be redetermined and entered directly above the previous total planted plus diverted acreage. A line should be drawn through the previous total of such data. The average planted plus diverted wheat acreage should be recomputed by dividing the revised total of such acreage by the number of year(s) remaining during the period 1933-37. The recomputed average acreage should be entered in the space for "Adjusted average (county committee)" in the acreage column. The recomputed average planted plus diverted wheat acreage shall be the usual wheat acreage for the farm.

If, in accordance with the above instructions, the data for all the years during the period 1933-37, inclusive, are eliminated for any farm, the usual wheat acreage shall be determined by multiplying

the cropland in such farm in 1937 by the ratio of (a) the average annual acreage seeded for harvest and diverted from the production of wheat in 1936 and 1937 to (b) the 1937 cropland for all farms on which wheat was seeded for harvest in 1936 or 1937 in the community in which the farm is located or for the county if no such ratio is available for the community. Such ratio shall be determined by dividing the average of columns 12 and 13 by the total of column 5 for the same farms on Form SR-204-W. If it is necessary to use the ratio of the 1936-37 wheat acreage to the 1937 cropland for any community or county, such ratio must be properly identified and shown at the top of Form SR-204-W.

A rubber stamp has been provided for use in blocking out table 4 with respect to sugarcane for sugar and to make such table applicable to wheat farms especially with respect to describing the topography and type of soil of the cropland in the farm. The first two lines of table 4 shall be used by the committee in entering the description of the topography of cropland in the farm. Several different descriptive terms may be necessary to accurately describe the topography of all the cropland. The topography of the cropland in the farm which is usually seeded to wheat will be reported as level, undulating, rolling, hilly, or steep.

The third and fourth lines of table 4 shall be used in describing the type of soil of the cropland in the farm suitable for the production of wheat. The committee shall enter in this space the general classification of the soil, indicating whether or not it is "tight" land or sandy soil, etc., and should also indicate the condition of the soil with respect to erosion on the land usually seeded to wheat, the extent to which such land is subject to wind or water erosion, and the suitability of such land for the production of wheat.

The community and county committee adjustments of the usual acreage based on topography and type of soil shall be entered in the "Acreage" column of table 4 in the spaces provided. Adjustments of the usual acreage for topography and type of soil may be upward or downward but must not exceed 25 percent of the usual acreage. When an adjustment is made in the usual acreage on the basis of topography and type of soil, there must be entered remarks (preferably by a community committeeman) relative to the topography and type of soil of the cropland in the farm.

(2) WHEAT YIELDS

Where reliable records of the wheat yield per acre for each year during the period 1928-37, inclusive, are presented by the farmer or are available to the committee, Form ACP-59 shall be executed with respect to such certified yields for the farm. Actual yields must be substantiated by documentary evidence sufficient to convince the county committee of their validity, if preference is to be given to actual yields over appraised yields in establishing the normal yield for the farm in connection with the 1938 Agricultural Conservation Program. Documentary evidence may consist of bona fide account book records of acreage and production; accurately recorded drill-measurement records of acreage (or Agricultural Adjustment and Conservation

Program measurements), together with sales receipts for wheat sold from the production of such acreage, or any other form of documentary evidence of acreage and production which prove the actual yields to the satisfaction of the county committee. If the normal yield for the farm is to be established on the basis of records, the cropland in the farm must be identical for each year during the period 1928-37, inclusive.

In filling out Form ACP-59, "Wheat Data Sheet," for farms for which reliable records of the actual yield for each year for the period 1928-37, inclusive, are presented by the farmer or are available to the committee, the work sheet serial number for the farm, the name and address of the operator (and of the owner if other than the operator) as well as the location of the farm shall be entered in the spaces provided.

The acreage to be entered in column 1 of Form ACP-59 must be taken from the documentary evidence submitted by the producer in substantiating the actual yield for each year, and must be the actual acreage used in determining such yield(s). Column 2 should be filled out with respect to each year from the "Application For The 1936-1939 Wheat Adjustment Contract," Form Wheat 201 (or Form Wheat 202), or from table 3 of the work sheet. If these data are entered from table 3 of the work sheet, it will be necessary to enter the reported yields for the years 1928 and 1929 from Form Wheat 201 or Form Wheat 202.

In column 3, "Certified Yields," enter the actual yields for each of the years 1928-37, inclusive. The yield for each such year to be entered in column 3 must be supported by documentary evidence, as outlined above, which is acceptable to the county committee. For this purpose reported yields on Form Wheat 201, or other records furnished from memory by farm operators are not sufficient. The certified yields as entered in column 3 shall be summarized and the total entered in line 14. Such total shall be divided by 10 and the average entered in line 15 of column 3.

The average "actual yield," computed as outlined above, for farms for which reliable records are furnished for all years 1928-37, inclusive, may be adjusted for abnormal weather conditions and trends in the wheat yield per acre in the following manner: the average "actual yield" for the 10-year period for the farm may be reduced, but not more than the percentage by which the wheat yield established by the Secretary for the county is below the 10-year average yield for the county during the period 1928-37, inclusive.

The actual average yield or such average adjusted downward as outlined above shall be the normal yield for such farm and is not subject to any further adjustment. Such normal yield shall be entered in line 15, column 7, of Form ACP-59 and shall be transferred to the space provided for the "Adjusted average (county committee)" in the yield per acre column, table 3, Form SR-101. If the average actual yield for any farm is adjusted upward because of abnormal weather conditions or for trends in the wheat yield per acre such yield is subject to further adjustment, if necessary, along with appraised yields for other farms so that the weighted average yield for all farms for which a wheat acreage allotment is established will not exceed the average yield established by the Secretary for the county.

If, for any year of the period 1928 to 1937, inclusive, reliable records of the actual average yield are not available, or there was no actual yield because wheat was not planted on the farm in such year, or where reliable records of the actual average yield per acre of wheat are presented and the yield in one or more of such years was materially affected by abnormal weather conditions, the normal yield for the farm shall be the yield which, on the basis of all the available facts, including the yield customarily secured on the farm, the normal yield for the county, weather conditions, type of soil, drainage, production practices, and general fertility of the land, the county committee determines to be the yield which was or could reasonably have been expected on the farm for the 10-year period. Where the productivity index most recently established for the farm in connection with an Agricultural Conservation Program is determined by the county committee to be an accurate reflection of the foregoing factors, the yield determined by multiplying such index by the county average wheat yield established by the Secretary may be used as the normal yield for the farm.

The yield customarily secured on the farm as indicated by the weighted average for the period 1930 to 1937, inclusive, shall be computed by dividing the total production for such period by the sum of the acreage seeded to wheat for harvest, as entered in table 3 of the work sheet. The weighted average yield shall be entered on the line for "Total" in the yield per acre column. On the line for "Average" in the yield per acre column a yield should be entered which will be determined by multiplying the productivity index as shown in section I, line 5, column N (or column L, if column N has not been filled out), Form SR-101, by the county average wheat yield established by the Secretary. In area B a productivity index may not have been established for some farms in connection with either the 1936 or 1937 programs, in which case a yield based on the productivity index established for such farm multiplied by the county average yield cannot be entered in such space. The community and county committees shall then appraise a normal yield for the farm based on such yields and the factors mentioned above. Such recommendations shall be entered in the spaces provided in the yield per acre column.

B. Filling Out Form SR-204-W

Form SR-204-W, "County Listing Sheet for Wheat," will be used in establishing the wheat acreage allotments for individual farms. Work sheets representing farms for which a wheat acreage allotment will be established must be tabulated on such listing sheet in three groups. Farms on which wheat was seeded for harvest in at least one of the years 1935, 1936, or 1937, shall be tabulated in group I or II. Group I shall represent the farms which participated in the 1937 program and for which the cropland is "identical" from 1937 to 1938. Group II shall represent farms (1) which participated in the 1937 program and are not identical from 1937 to 1938 and also (2) farms which did not participate in the 1937 program. For 1938, group III shall represent farms on which wheat was seeded for harvest in 1938 but on which no wheat was seeded for harvest in any of the three years 1935, 1936, or 1937. For 1939, group III farms shall represent farms on which wheat was seeded for harvest in 1939

but on which no wheat was seeded for harvest in any of years 1936, 1937, or 1938.

Form SR-204-W, "County Listing Sheet for Wheat, 1939 Agricultural Conservation Program—Southern Region," shall be executed in accordance with the following instructions:

The State and county code, the page number, the name of the county and State, and the group symbol shall be entered in the spaces provided at the top of the listing sheet.

If a wheat acreage allotment is to be established for as many as 75 percent of the farms in any county in Area A, the serial numbers and the names of the 1938 operators should be listed in the same order used in filling out Form SR-204-G-A. This will not be difficult because (except for group III) the groups are comparable with those used on the general crops instructions and such procedure will facilitate convenient cross references, which will be necessary later in view of the fact that wheat was included in the general crop acreage allotment for class A farms as listed on Form SR-204-G-A.

Column number and heading	Source of information
1. 1938 serial number-----	Form SR-101.
2. 1939 serial number-----	Leave blank pending further instructions.
3. Name of 1938 operator-----	Form SR-101.
4. Name of 1939 operator-----	Enter as soon as available if different from 1938 operator.
5. 1937 measured cropland-----	Column M or column K, whichever is applicable, Form SR-101. (The figure in column K, Form SR-101, for groups II and III farms must be adjusted in line with cropland measurements in 1937 for group I farms.)
6. 1938 measured cropland-----	Leave blank.
7. 1936-39 wheat base acreage--	Bottom of table 3, Form SR-101.
8. 1936-39 wheat yield per acre--	Do.
9. 1933 acreage-----	Enter the total acreage seeded to wheat for harvest and diverted from the production of wheat in each year as shown in the column headed "Total" acreage from table 3 of the work sheet. (These data should have been entered on the work sheet from the sources outlined above.)
10. 1934 acreage-----	
11. 1935 acreage-----	
12. 1936 acreage-----	
13. 1937 acreage-----	
14. 1938 wheat acreage-----	Leave blank.
15. Usual wheat acreage-----	Last line in the "Acreage" column of table 3, Form SR-101.
16. Adjustment of usual wheat acreage for topography and type of soil.	Enter the acreage as adjusted by the county committee and shown in the last line in the "Acreage" column of table 4. (The figure in column 16 must not vary more than 25 percent from the figure shown in column 15.)
17. 1938 acreage allotment-----	See subsections B and C of section 23.
18. Preliminary normal yield----	Last line in the yield-per-acre column of table 3 of Form SR-101.
19. Production extension-----	See subsection B of section 23.
20. Final normal yield-----	
21. Production extension-----	

When the listing sheet, Form SR-204-W, has been filled out in accordance with the above instructions, it should be transmitted along with the work sheets to the State office.

Sec. 23. STATE OFFICE INSTRUCTIONS

A. Checking Form SR-204-W

When the State office has received the listing sheets, Forms SR-204-W, and the work sheets (and Form ACP-59, if used) representing farms tabulated thereon from the county office, it should be determined that:

- (1) the work sheets are properly grouped;
- (2) the usual wheat acreage in table 3 of Form SR-101 has been correctly computed;
- (3) the work sheet serial numbers, the names of the operators, the acreage and yield data have been properly listed;
- (4) the figure in column 16 does not vary more than 25 percent from the figure in column 15 for each farm;
- (5) the page and county totals are correct; and
- (6) the community or county ratio, if any, of the average 1936 and 1937 total wheat acreage to the cropland is correct and has been correctly applied to the 1937 cropland for farms for which no entry is shown in columns 9 through 13, inclusive, and the resulting acreage entered in column 15.

When the above work has been completed, the State office should make a county summary of the data by groups and by communities if the data have been listed by communities. County totals of all columns (including the number of farms) of groups II and III, combined, should be ascertained.

B. Analysis of Wheat Data

Form SR-204-W (Analysis), "Wheat Summary and Analysis Sheet," will be used to summarize and analyze the data tabulated on Form SR-204-W. The farm land to be listed in column B, items 1, 2, and 3, as well as the cropland to be entered in items 4, 5, and 6 of such column, are to be secured as indicated. The adjusted farm land and the adjusted cropland, however, should be based on 1936 and 1937 programs or other data and should represent only wheat farms. The farm land and cropland on wheat farms may be estimated by multiplying the number of wheat farms as reported in the 1934 census by the average acreage of farm land or cropland per farm as reported in the census. In some cases, especially in strictly wheat counties, an adjustment in the cropland may be made by adding to the census cropland the acreage classified in the census as plowable pasture (such adjustment will result in an item which will be the acreage of land available for crops as reported in the census). The 1936-39 wheat base acreage, item B, column 7, should be taken from Form Wheat 204 at the top of box 3.

The planted plus diverted wheat acreage data to be entered in items 8 through 12, inclusive, and item 14, column B, will be taken from the photostat sheet transmitted from the Washington office on July 23, 1938. The 5-year average planted plus diverted wheat acreage will be the average of such data for the period 1933-37 as shown in items 8 through 12, inclusive, column B. The 3-year average to be entered on line 14 will be the average planted plus diverted

acreage for the period 1935-37 as shown by the entries in items 10 through 12, inclusive, of column B.

When column B has been executed through item 14, the SR-204-W, tabulated data, should be entered in column C, as indicated. The SR-204-W data to be entered on the analysis sheet will be the totals of groups I and II, except for items 16D, 17D, and 18D, representing group III data. The farm land entry for item 2, column C, may be determined by multiplying the number of work sheets tabulated on Forms SR-204-W in group I and group II by the average acreage of farm land for each work sheet executed in connection with the 1937 program. In some counties where group T was significant in 1937 and in which very little wheat is produced on cotton farms, the average acreage of farm land tabulated on group T work sheets should be used to indicate the farm land represented by work sheets tabulated on Form SR-204-W. The State office may wish to tabulate the acreage of farm land for each work sheet with respect to wheat farms in the left-hand margin of Form SR-204-W. This is very desirable and can be done at the time the data tabulated on Form SR-204-W are verified. The total cropland as shown in column 5 of Form SR-204-W will be entered in item 5C of the analysis sheet.

The total of column 7, Form SR-204-W, should be entered in item 7C. The seeded plus diverted wheat acreage as shown in columns 9 through 13, inclusive, Form SR-204-W, shall be determined and entered in items 8C through 12C. The 5-year and 3-year average of such data in column C shall be determined and entered in items 13C and 14C, respectively, in the same manner as such averages of similar data in column B were determined.

The indicated percentages of completeness to be entered in column D will be determined by dividing the data in column C by the data in column B. For the percent completeness of the farm land item 2C shall be divided by items 1B, 2B, and 3B and the resulting percentages shall be entered in items 1D, 2D, and 3D, respectively. Similar computations will be made with respect to cropland as shown by the entry in item 5C.

When column D has been executed through item 14D as outlined above, the entries for items 15B and 15C as indicated by footnotes b and c should be made. These entries will be the 5-year average planted plus diverted wheat acreage compared with the acreage of cropland for the county check data and also for the data tabulated on Form SR-204-W. Similar ratios to farm land may be computed and entered in a convenient space in the margin. Careful consideration should be given to such ratios in adopting the percentage completeness which will be entered in item 15D.

The percentage completeness of data tabulated on Form SR-204-W will be adopted from the indications shown in column D. In stable wheat counties the indicated percent completeness based on cropland should be a fairly reliable indication; in addition, the 5-year and 3-year average wheat acreage completeness indications should be fairly reliable except such indications may be on too high a basis because of overstatement of such work sheet data. The percent coverage to be determined and entered in item 15D should reflect the proportionate part of the 100 percent complete universe of wheat farms in the county which are tabulated in group I and group II on Forms SR-204-W.

When the percent sign-up has been adopted, the usual wheat acreage shall be entered in item 16B from the total of column 15, Form SR-204-W. The usual wheat acreage, adjusted for topography and type of soil, as shown by the total of column 16 of Form SR-204-W should be entered in item 17B. The percentages which the usual acreage and the usual acreage adjusted are of the cropland tabulated on Form SR-204-W shall be entered in items 16C and 17C, respectively. In item 18B compute the first ratio; this will be the relationship between the usual wheat acreage adjusted and the usual wheat acreage. Enter in item 20 B, C, and D, respectively, the county wheat acreage allotment, the normal yield established by the Secretary for the county and the production in bushels determined by multiplying the county acreage allotment times the normal county yield. In items 21 B, C, and D enter 3 percent of the county allotment while in items 22 B, C, and D enter 97 percent of such data. In items 23B and 23C enter the percentages as indicated by footnotes i and j. Enter in item 24B the amount of acreage allotment determined for farms tabulated on Forms SR-204-W in groups I and II as determined by multiplying the adopted percentage sign-up, shown in item 15D, by the county acreage allotment shown in item 20B. The yield to be entered in item 24C will be the normal wheat yield for the county. Enter in item 24D the production obtained by multiplying the entry in 24B by the entry in 24C.

The second ratio should then be computed by dividing the indicated 1938 total acreage allotment for farms tabulated on Form SR-204-W, item 24B, by the usual wheat acreage (unadjusted) as shown in item 16B. If the second ratio is 0.8800 or less, the third ratio shall be computed as indicated and will be the allotment ratio to be used in computing wheat acreage allotments for individual farms.

If the second ratio is more than 0.8800 items 27B and 28B shall be computed as indicated and in such case, item 28B shall be the allotment ratio for the county. Enter in item 24C or 27C, whichever is applicable, the normal yield for the county and extend the production for farms tabulated on Form SR-204-W by multiplying the approved acreage in item 24B or 27B, whichever is applicable, by such yield.

The allotment ratio should be entered in the heading of column 17, Form SR-204-W, and should be applied to the usual acreage adjusted for each farm as tabulated in column 16.

Fractions will be shown in column 17 if the figure to be entered in such column is less than 10 acres; five-hundredths of an acre or less will be dropped and more than five-hundredths of an acre will be considered a whole tenth. If the figure to be entered in column 17 is more than 10 acres, fractional acreages shall be rounded; if the fraction is five tenths or less, such acreage will be dropped; however, if the fraction is more than five tenths it shall be considered a whole acre.

When an entry has been made in column 17 for each farm tabulated on Form SR-204-W in groups I and II, column 17 shall be summarized. The total of column 17 should equal the amount of acreage allotment approved for farms tabulated in groups I and II, item 24B or 27B, whichever is applicable, determined as outlined above, except for very slight variations which may be due to the rounding of fractional acreage.

When column 17 has been verified the acreage allotment for each farm should be multiplied by the yield for the respective farms as shown in column 18. The resulting product should be entered in column 19. Fractional bushels in all cases should be rounded to whole bushels, using the rule for rounding fractions as provided above in rounding fractional acreage to whole acreage. Column 19 should then be summarized and the total thereof entered in item 28D. The total of column 19 should be divided by the total of column 17. The resulting quotient will be the weighted average yield for farms tabulated in groups I and II as recommended by the county committee in connection with the 1938 Agricultural Conservation Program. The weighted average yield as recommended by the county committee must not exceed the average yield established by the Secretary for the county.

The total production as summarized from the entries in column 19 shall be entered in item 28D and shall be divided by the acreage in item 24B or 27B, whichever is applicable, to determine the weighted average yield to be entered in item 28C. If the weighted average yield as recommended by the county committee exceeds the normal yield as established by the Secretary for the county, the entry in item 28D will be in excess of the entry in item 24D or 27D, whichever is applicable, and the difference in such items, which shall be entered in item 29D will be the number of bushels that must be reduced in order to adjust the weighted average yield as recommended by the county committee in line with the normal yield as established by the Secretary for the county. If such difference is minus (-) a reduction in production is necessary to bring that recommended yield in line with the normal yield for the county. When such adjustment has been made the total production as determined from the sum of column 21 on Form SR-204-W shall be entered in item 30D. Such total, of course, must not exceed the production entered in item 24D or 27D, whichever is applicable.

An acreage adjustment shall be entered in item 29B if the acreage allotted to farms tabulated on Forms SR-204-W is limited by 88 percent of the usual wheat acreage. Such acreage adjustment shall be computed as indicated.

When it has been determined that the computations as described above, to be made in connection with section I of the wheat summary and analysis sheet are correct, section II should be executed and a final copy of the Form SR-204-W (Analysis) should be transmitted to the Washington office for final approval by the Director of the Southern Division.

C. Allotments and Yields for 1938 Group III Farms

The entry in item 21B, Form SR-204-W (Analysis) shall be divided by the sum of the usual acreage for 1938 group III farms in the county. The resulting ratio, not to exceed the ratio in the heading of column 17 for groups I and II farms, shall be entered in the heading of column 17 for group III farms and shall be multiplied by the entry in column 16 in determining the 1938 wheat acreage allotments for group III farms. The 1938 acreage allotment for group III farms shall be entered on the applicable line in column 17.

The weighted average yield for 1938 group III farms shall not exceed the normal yield for the county.

Sec. 24. STATE OFFICE INSTRUCTIONS FOR DETERMINING 1939 ALLOTMENTS**A. Completion of Data for 1938 Group III Farms**

The usual wheat acreage for farms classified in group III in connection with the 1938 Agricultural Conservation Program will be shown in item 16D of Form SR-204-W (Analysis). In item 17D of such form will be shown the usual wheat acreage adjusted for topography and type of soil for group III farms, while in item 18D the acreage incompleteness of usual wheat acreage adjusted for topography and type of soil for group III farms should have been entered as reported by the county committee in compliance with a request from the State office pursuant to instructions contained in the telegram dated July 22 signed by the director of the Southern Division.

The State office should review the above data very carefully, determining if such acreage fully represents the usual wheat acreage adjusted for topography and type of soil on farms on which wheat was seeded for harvest in 1938 but on which wheat was not seeded for harvest in any of the years 1935, 1936, and 1937.

B. Computation of 1939 County Wheat Acreage Allotment Apportionment Factor

The county apportionment factor to be used in determining individual farm wheat acreage allotments in connection with the 1939 Agricultural Conservation Program will be determined from data entered on Form SR-204-W (Analysis) as follows: The usual wheat acreage adjusted for topography and type of soil for groups I, II, and III farms will be entered in item 1G; such acreage will be the total of the entries in items 17B plus 17D plus 18D. Item 2G will be left blank. In item 3G enter the 1939 county wheat acreage allotment. In item 4G enter 3 percent of the 1939 county wheat acreage allotment. In item 5G enter 91 percent of the county wheat acreage allotment, which may be determined by subtracting item 4G from item 3G. Item 6G will be left blank. In item 7G enter the 1939 total wheat allotment for farms classified in groups I, II, and III; such total allotment will be determined by multiplying the entry in item 5G times the finally adopted percent sign-up as shown in item 15D. The 1939 total wheat allotment as shown in item 7G will then be divided by the total usual wheat acreage as shown in item 1G, and the result, which will be the 1939 county wheat acreage allotment apportionment factor, will be entered in item 9G. Item 8G will be left blank. In computing the 1939 county wheat acreage allotment apportionment factor the fraction shall be carried to 5 places beyond the decimal point and rounded to 4 places, using the same rule followed in rounding the third ratio as shown in item 26B.

When the 1939 county wheat acreage allotment apportionment factor has been determined as outlined above, determinations and computations incident to such factor should be verified. When it has been determined that the 1939 county wheat acreage allotment apportionment factor is correct, such factor shall be entered in the heading of column 22 and be applied to the usual wheat acreage adjusted for topography and type of soil as shown in column 16 of Form SR-204-W for all farms, except for those on which wheat was seeded

for harvest in 1935 but on which no wheat was seeded for harvest in any of the years 1936, 1937, and 1938.

The 1939 wheat acreage allotments for individual farms should be entered in column 22 of Form SR-204-W. The rule for rounding fractional acreage followed in determining 1938 farm wheat acreage allotments should be followed in determining individual farm wheat-acreage allotments in connection with the 1939 Agricultural Conservation Program.

The yield to be entered in column 23 shall be the yield shown in column 18.

C. Allotments and Yields for 1939 Group III Farms

The entry in item 4G, Form SR-204-W (Analysis) shall be divided by the sum of column 16 for 1939 group III farms, and the resulting ratio, not to exceed the factor entered in the heading of column 22 for groups I and II farms, shall be entered in the heading of column 22 for 1939 group III farms. The 1939 wheat acreage allotments for group III farms shall be determined by multiplying the respective entry in column 16 by the factor in the heading of column 22 and shall be entered in column 22 on the respective line.

The weighted average yield for 1939 group III farms shall not exceed the normal yield established for the county.

Sec. 25. EXECUTION OF TABLE 2, WHEAT, SECTION II, FORM SR-301

Data shall be entered in table 2, Form SR-301, for each farm on which wheat was seeded for harvest in any of the years 1937, 1938, or 1939, and shall represent the farm as it is constituted in 1939, provided that in the case of farms which were reconstituted in 1939 data for 1938 shall be entered and data for prior years may be entered in table 2. In such cases the production and acreage to be entered for each reconstituted farm shall be combined or divided upon the basis of an agreement by the operators or if the operators fail to agree, upon the basis of the cropland.

A. Kind of Record

A symbol shall be entered in the margin to the left of column A for each year describing the kind of record from which the production, acreage, and yield data, as entered in columns A, B, and C are secured.

The letter "R" shall be used to designate the year(s) for which the yield in column C is computed on the basis of reliable records. Reliable records are Agricultural Adjustment Administration records of measurements for acreage and authentic elevator, sales, or threshing receipts for production. The records of production for each year shall be carefully examined by the county committee and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

The letter "O" shall be used to designate the year(s) for which the yield in column C is computed on the basis of Agricultural Adjustment or Conservation Program records on file in the county office.

The letter "X" shall be used to designate the year(s) for which the yield in column C is computed on the basis of either (1) acreage

reported by the operator and not supported by A. A. A. measurements or (2) a deferred report of production by the operator.

The letter "N" shall be used to designate the year(s), if any, in which the farm was not identical with the farm as it is constituted in 1939.

For any year(s) during which wheat was not seeded for harvest on the farm, the space in columns A, B, and C shall be lined out.

B. Columns A and B

The entries to be made in columns A and B shall represent the production and acreage, respectively, for the farm for each year in which the farm is identical with the farm as it is constituted in 1939 and for that part of the farm which the county committee determines is applicable where entries are made for nonidentical years. For the year(s), if any, for which the operator has made available *reliable records* of acreage and production, the entries for these columns shall be secured from such records and the letter "R" shall be entered in the margin at the left of such year.

If the data in Table 3, Form SR-101, or on Form ACP-59, if executed, were secured and verified from the sources outlined below, the entries in columns A, B (and C) may be secured from such forms; otherwise, the entries for columns A and B shall be secured from the county record of information outlined below. For the year(s) for which the production and acreage data are secured from the source of information outlined below, the letter "O" shall be entered in the margin at the left of each such year. The county office source of information is as follows:

	Source of information	
	Column A—Production	Column B—Acreage
1930-----	Line 12, column C, Wheat-201, or Wheat-202.	Line 12, column A, Wheat-201, or Wheat-202.
1931-----	Line 13, column C, Wheat-201, or Wheat-202.	Line 13, column A, Wheat-201, or Wheat-202.
1932-----	Line 14, column C, Wheat-201, or Wheat-202.	Line 14, column A, Wheat-201, or Wheat-202.
1933-----	Line 17, column C, Wheat-201, or Wheat-202.	Line 17, column A, Wheat-201, or Wheat-202.
1934-----	Line 18, column C, Wheat-201, or Wheat-202.	Line 18, column A, Wheat-201, or Wheat-202.
1935-----	Line 19, column C, Wheat-201, or Wheat-202.	Line 19, column A, Wheat-201, or Wheat-202.
1936-----	Column G x H, line 20, Form SR-101.	Line 4, section III, Wheat-209, or line 3, column A, Form SR-8.
1937-----	Table III, Form SR-101-----	Line 2, column B, Form SR-108, or line 3, column B, Form SR-113.
1938-----	Margin at bottom of Form ACP-90.	Line 7, column D, Form SR-208, or line 5, column D, Form SR-213.
1939-----	Enter the 1939 production from the bottom of the "Wheat" column, section II, Form SR-312, when available.	Total of column C, Form SRM-304, or total of the "Wheat" column, section II, Form SR-312.

For the year(s) for which production and acreage data are not available from the above sources or from reliable records, the data may be secured from the operator or from any other available sources and the letter "X" shall be entered in the margin at the left of each such year.

C. Column C

The yields per acre to be entered in column C shall be computed by dividing the production in column A for each year by the acreage in column B for the respective year. Yields shall be expressed to the nearest tenth of a bushel; hundredths amounting to five or less shall be dropped and more than five-hundredths shall be considered a whole tenth.

D. Column D

As a subheading of column D enter in the spaces for lines 1 and 2, extended, the words "Planted plus diverted acreage." No entry shall be made in the spaces for lines 3 and 4, extended. In the spaces for lines 5, 6, 7, and 8, extended, enter the planted plus diverted wheat acreage for the respective year(s) during the period 1934-37, inclusive. The entry for each such year shall be the planted acreage in column B plus the acreage of wheat determined to have been diverted under the agricultural adjustment or conservation program for the applicable year in table 3, Form SR-101, or on Form ACP-59, if executed. If the diverted acreage for any year is zero the planted acreage as shown in column B shall be entered in the applicable space in column D. Enter in line 11, column D, the sum of the production entered in lines 1 through 10, column A.

E. Columns E, F, G, H, I, and J

Enter in line 8, column E, the 1938 planted plus diverted wheat acreage for the farm.

The 1938 planted plus diverted wheat acreage for the farm shall be determined as follows: If the 1938 wheat acreage in line 9, column B, is less than the 1938 wheat allotment in line 8, column C, section I, the planted plus diverted wheat acreage shall be the acreage in line 9, column B, plus 13 percent of the allotment in line 8, column C, section I. If the 1938 wheat acreage in line 9, column B, exceeds the 1938 wheat allotment in line 8, column C, section I, the 1938 planted plus diverted wheat acreage shall be the larger of (1) the acreage in line 9, column B, or (2) 113 percent of the wheat allotment in line 8, column C, section I.

Enter in line 9, column F, the average wheat acreage from column 15, Form SR-204-W. Enter in line 9, column G, the usual wheat acreage for 1938 from column 16, Form SR-204-W. Enter in line 9, column H, the weighted average yield from the line for "Total" in the yield-per-acre column of table 3, Form SR-101, or from Form ACP-59, if executed. Enter in line 9, column I, the yield from column 18, Form SR-204-W. Enter in line 9, column J, the yield from column 20, Form SR-204-W. Enter in line 10, column D, the sum of the production in lines 1 through 9, inclusive, column A. Enter in line 10, column E, the sum of the acreage in lines 1 through 9, inclusive, column B. Enter in line 10, columns F and G, the 1939 average and

usual wheat acreages from the appropriate columns on Form SR-204-W. Enter in line 10, column H, the yield determined by dividing the entry in line 10, column D, by the entry in line 10, column E. The space for yield in line 10, columns H and I, shall be left blank. Enter in line 10, column J, the yield from column 23, Form SR-204-W.

Enter in line 11, column E, the sum of the acreage in lines 1 through 10, inclusive, column B. No entry shall be made in line 11, columns F and G. Enter in line 11, column H, the yield determined by dividing the production in line 11, column D, by the acreage in line 11, column E. No entry shall be made in line 11, column I or J.

F. Description of Land Adapted to Wheat

Enter at the bottom of table 2, (a) the description of the topography and (b) the type of soil of the land in the farm adapted to wheat from table 4, Form SR-101, or section 3, Form ACP-59.

Part III A. INSTRUCTIONS FOR DETERMINING 1939 FLUE-CURED TOBACCO ACREAGE ALLOTMENTS AND NORMAL YIELDS

Sec. 31a. FARMS FOR WHICH A FLUE-CURED TOBACCO ACREAGE ALLOTMENT WILL BE DETERMINED

A flue-cured tobacco acreage allotment will be determined for each farm for which a 1938 flue-cured tobacco acreage allotment was established and also for eligible farms on which flue-cured tobacco will be produced in 1939 for the first time since 1934.

Sec. 32a. RULE OF FRACTIONS

All acreage allotments shall be expressed to the nearest one-tenth of an acre and all yields shall be expressed to the nearest 10 pounds.

Sec. 33a. DETERMINATION OF ACREAGE ALLOTMENTS AND NORMAL YIELDS

The procedure outlined below shall be followed in determining flue-cured tobacco acreage allotments for individual farms.

Data for farms will be tabulated in two separate groups; namely, old farms which will include data for all farms for which 1938 flue-cured tobacco acreage allotments were established (that is, all farms which were included in groups A, B, and C in the tabulations used in determining 1938 allotments), and new farms which will include data for all farms on which flue-cured tobacco will be produced in 1939 for the first time since 1934.

A. Determination of Allotments and Normal Yields for Old Farms

Allotments and normal yields for old farms shall be determined first. The 1939 flue-cured tobacco acreage allotment for each farm shall be the result obtained by dividing the 1939 normal yield for the farm into the preliminary 1939 marketing quota established for the farm in accordance with the provisions of Form 39-Tobacco 3.

The county committee, with the assistance of the respective community committee, shall recommend a normal yield for each farm, taking into consideration the soil and other physical factors affecting the production of tobacco on the farm. The recommended normal yield for any farm shall not vary more than 300 pounds from the 1939 county average yield, unless a greater variation is recommended by the county committee and approved by the State committee. The county committee may, with the approval of the State committee, limit the variations in farm yields in the county to any figure between 150 and 300 pounds from the 1939 county average yield. Likewise, any community committee may, with the approval of the county committee, similarly limit the farm yields within the respective community.

The sum of the farm acreage allotments and the weighted average of the normal farm yields for each county and State shall not exceed the respective acreage and yield established under the 1939 Agricultural Conservation Program.

B. Determination of Allotments and Normal Yields for New Farms

Operators of new farms must execute an application for an allotment on Form 39-Tobacco 7 and such application must be filed with the respective county committee not later than February 18, 1939. Only such farms which meet the following conditions shall be eligible for an allotment:

- (1) The applicant shall have had previous experience in growing flue-cured tobacco for 2 years or more during the past 5 years.

- (2) The applicant shall be living on the farm and shall be the owner thereof or if he is not the owner shall be buying the farm or renting the farm for cash and supplying the machinery, work-stock, and finances for the operation of the farm entirely independent of the owner of the farm.

- (3) There shall be a tobacco-curing barn on the farm or the applicant shall build a curing barn on the farm.

- (4) Farming shall be the chief source of income upon which the applicant depends for a livelihood and the particular farm for which the allotment is requested shall be the only farm owned or operated by him on which flue-cured tobacco is produced.

- (5) There shall be 15 or more acres of cropland in the farm.

The 1939 flue-cured tobacco allotment for those new farms which meet all the conditions specified above shall be the smallest of (a) the acreage allotment requested by the applicant, (b) three acres, or (c) the acreage allotment recommended by the county committee. In recommending acreage allotments for new farms the county committee shall not recommend an allotment in excess of 75 percent of the allotments established for old tobacco farms in the same community (or in the same county if there are no old tobacco farms in the same community) which are similar with respect to land, labor, and equipment available for production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco.

All allotments to new tobacco farms shall be reduced, if necessary, so that the acreage allotments for all new farms in 1939 shall not exceed the available reserve of 8,800 acres.

The normal yield for new farms shall be the 1939 community average yield for old tobacco farms, if available; or if not available, the 1939 county average yield for old tobacco farms; or if there are no old tobacco farms in the county, the 1939 State average yield.

As soon as performance has been checked on each new farm the 1939 measured acreage of flue-cured tobacco shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. One of the blank columns on Form 39-Tobacco-2 shall be headed "Final Farm Acreage Allotment." The final farm acreage allotments for new farms shall be entered in such column and shall be the smaller of (1) the acreage allotment previously determined for

the farm or (2) the 1939 measured acreage of flue-cured tobacco as shown on the Performance Report, Form SR-312.

The flue-cured tobacco acreage allotments for new farms in column 8, Form SR-304-G, shall be corrected to agree with the final flue-cured tobacco acreage allotments for such farms on Form 39-Tobacco-2. Such corrections on Form SR-304-G shall be made by lining out the original allotment and inserting the correct allotment immediately above in the same space.

If Form SR-304-G has been transmitted to the State office the county office should furnish the State office with a summary of the revisions made in the flue-cured tobacco acreage allotments for new farms and the State office shall correct the tobacco acreage allotments for new farms in column 8, Form SR-304-G, as indicated above.

Sec. 34a. STATE OFFICE PROCEDURE

All forms and listing sheets used in connection with the determination of 1939 acreage allotments and normal yields for both old and new farms shall be completely checked in the State office and in the event an error is found the incorrect entry shall be deleted (but not erased) and the correct entry inserted with a red pencil.

After the allotments for each group have been approved by the State office, the tabulations should be returned to the county committee and the county committee instructed to notify the operators of the 1939 flue-cured tobacco acreage allotment and normal yield approved for their farm.

Sec. 35a. EXECUTION OF TABLE 3, FLUE-CURED TOBACCO, SECTION II, FORM SR-301

Data shall be entered in Table 3, Form SR-301, for each farm on which flue-cured tobacco was harvested in any of the years 1935-39, inclusive, and shall represent the farm as it is constituted in 1939. *If the farm as constituted in any of the years 1935-38, inclusive, was not identical with the farm as it is constituted in 1939, enter that part of the acreage and production in such year(s) which the county committee determines is applicable to the farm as it is constituted in 1939.*

The word "Rice" shall be deleted and the word "Flue-cured" shall be inserted at the head of the table.

(1) KIND OF RECORD

A symbol shall be entered in the margin to the left of column A for each year describing the kind of record from which the production, acreage, and yield data entered in columns A, B, and C are secured.

The letter "R" shall be used to designate the year(s) for which the yield in column C is computed on the basis of *reliable records*. *Reliable records* are Agricultural Adjustment Administration records of measurements for acreage and authentic warehouse bills (or for 1935 Records of Sale (copies of tax payment warrants), and for 1938 Memoranda of Sale issued in connection with the 1938 marketing

quotas) or other records of production acceptable to the county committee.

The letter "O" shall be used to designate the year(s) for which the yield in column C is computed on the basis of reliable acreage measurements but for which the production is not supported by reliable records.

The letter "X" shall be used to designate the year(s) for which the yield in column C is computed on the basis of acreage reported by the operator. If the production for any such year is obtained from reliable records, it shall be designated by entering the letter "A" immediately to the left of the production in column A.

The letter "N" shall also be used to designate the year(s), if any, in which the farm was not identical with the farm as constituted in 1939. For any year(s) in which flue-cured tobacco was not harvested on the farm the spaces in columns A, B, and C shall be lined out.

(2) COLUMNS A, B, AND C

The entries in columns A and B shall represent the production and acreage respectively for each year for the farm as it is constituted in 1939. For the year(s), if any, for which Agricultural Adjustment Administration measurements of acreage are available and for which the operator has made available *reliable records* of production, the entries for these columns shall be secured from such records and the letter "R" shall be entered in the margin to the left of such year(s). If the production data for the years 1935, 1936, and 1937 are obtained from Form 38-Tobacco-9, the letter "R" shall be entered only if (1) Agricultural Adjustment Administration measurements of acreage are available and (2) the production data for such years have been initialed in column H of Form 38-Tobacco-9.

For the year(s) for which Agricultural Adjustment Administration measurements of acreage are available but for which reliable records of production are not available, the data shall be secured as indicated below and the letter "O" shall be entered in the margin to the left of the respective year.

For the year(s) for which Agricultural Adjustment Administration measurements of acreage are *not* available the acreage data shall be secured from Form 38-Tobacco-9, and the letter "X" shall be entered in the margin to the left of the respective year.

The following entries shall be made in table 3 from the sources indicated; however, if such entries for 1935, 1936, and 1937 were entered on Form 38-Tobacco-9 from the sources indicated the data may be entered in table 3 from Form 38-Tobacco-9. The base and diverted acreage for 1935, 1936, and 1937 shall be entered for only the year(s) for which a tobacco base was approved for the farm by the State office.

(a) **Line 2—1935.**—Enter immediately above "1935" the 1935 base acreage from item 1, Form T-188a, "Supervisor's Report of Compliance." Enter in line 2, column A, the 1935 production. Enter in line 2, column B, the 1935 acreage of tobacco from item 4, Form T-188a. Enter in line 2, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in

line 2, extended, column D, the 1935 rented acreage from item 2, Form T-188a.

(b) **Line 3—1936.**—Enter immediately above “1936” the 1936 base acreage from line 3, column M, Form SR-101. Enter in line 3, column A, the 1936 production. Enter in line 3, column B, the 1936 acreage of tobacco from line 12, column A, Form SR-8. Enter in line 3, column C the yield determined by dividing the production in column A by the acreage in column B. Enter in line 3, extended, column D, the 1936 diverted acreage which will be the smaller of (1) the amount obtained by subtracting the 1936 acreage from the base acreage established for the farm or (2) 30 percent of the base acreage.

(c) **Line 4—1937.**—Enter immediately above “1937” the 1937 base acreage from line 3, column E, Form SR-101. Enter in line 4, column A, the 1937 production. Enter in line 4, column B, the 1937 acreage of tobacco from line 9, column B, Form SR-108. Enter in line 4, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in line 4, extended, column D, the 1937 diverted acreage which will be the smaller of (1) the amount obtained by subtracting the 1936 acreage from the base acreage established for the farm or (2) 25 percent of the base acreage.

(d) **Line 5—1938.**—Enter in line 5, column A, the 1938 production. The 1938 production should be determined from the Memoranda of Sale issued in connection with the 1938 tobacco marketing quotas, if possible. If all the Memoranda of Sale issued for any farm are not available, the county office should prepare a form which should be mailed to the operator requesting him to list on such form the date of each sale, the name of the warehouse at which sold, the pounds sold, and the gross sale price. Such reports of 1938 production should be reviewed by the county committee and adjusted if necessary. If the Memoranda of Sale are not available for any farm and if the operator fails or refuses to file the required information regarding the 1938 production, enter the estimated 1938 production from line 7, Form 38-Tobacco-1. Enter in line 5, column B, the 1938 acreage of tobacco from line 2, column B, Form SR-208. Enter in line 5, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in columns E and F the preliminary and final normal yield, respectively, from the tabulation used in determining farm normal yields for the purpose of payments and deductions under the 1938 Agricultural Conservation Program.

(e) **Line 6—1939.**—Enter the 1939 acreage of tobacco in column B from the 1939 Report of Performance, Form SR-312, as soon as available. Operators should be requested to furnish the county committee records of their 1939 sales as soon as possible after the marketing season is completed, and the 1939 production should be entered in column A as soon as records of production have been furnished. Enter in column F the 1939 farm normal yield from line 5, Form 39-Tobacco-1, or column 8, Form 39-Tobacco-2.

Part III B. INSTRUCTIONS FOR DETERMINING 1939 BURLEY TOBACCO ACREAGE ALLOTMENTS AND NORMAL YIELDS

Sec. 31b. FARMS FOR WHICH A BURLEY TOBACCO ACREAGE ALLOTMENT WILL BE DETERMINED

A Burley tobacco acreage allotment will be determined for each farm on which Burley tobacco was produced in one or more of the years 1935, 1936, 1937, and 1938 and also for eligible farms on which Burley tobacco will be produced in 1939 for the first time since 1934.

Sec. 32b. RULE OF FRACTIONS

All acreage allotments shall be expressed to the nearest tenth of an acre and all yields shall be expressed to the nearest whole number.

Sec. 33b. DETERMINATION OF ACREAGE ALLOTMENTS FOR OLD FARMS

The procedure outlined below shall be followed in determining Burley tobacco acreage allotments for individual farms on which tobacco was produced in one or more of the years 1935-38, inclusive. Form ECR-308 will be designated as Form SR-304-TB and will be used in the determination of acreage allotments. Columns 1 through 10 shall be filled out in accordance with the following instructions:

Column number and heading	Source of Information
1. Farm serial number-----	Column 15, Form 38-Tobacco-34.
2. Name of 1939 operator-----	Column 14, Form 38-Tobacco-34. Correct if necessary.
3. 1938 marketing quota-----	Column 13, Form 38-Tobacco-34.
4. 1938 farm yield-----	Item 19, Form 38-Tobacco-31 or item 15, Form 38-Tobacco-33, whichever is applicable.
5. Acreage obtained by dividing 1938 marketing quota by farm yield.	Column 3 divided by column 4.
6. 1938 acreage-----	Section III, Form 38-Tobacco-31 or Form 38-Tobacco-33, whichever is applicable, or Form SR-208 or SR-213.
7. 1938 acreage allotment-----	Form SR-204-TB.
8. Acreage computed on basis of 1938 quota.	Column 5 multiplied by a factor obtained by dividing the county acreage allotment by the sum of the entries in column 5.
9. Acreage computed on basis of 1938 acreage.	Column 6 multiplied by a factor obtained by dividing the county acreage allotment by the sum of entries in column 6.
10. Acreage computed on basis of 1938 allotment.	Column 7 multiplied by a factor obtained by dividing the county acreage allotment by the sum of entries in column 7.

The county acreage allotment will be apportioned to farms in the county on which tobacco has been produced in one or more of the years 1935-38, inclusive, taking into consideration the acreage determined as provided above, on the basis of the 1938 farm marketing quota, the 1938 acreage, and the 1938 acreage allotment, and entered in columns 8, 9, and 10, respectively, of Form SR-304 TB. The sum of the respective entries in columns 8, 9, and 10 should equal the county tobacco acreage allotment.

The county committee, with the assistance of other local committees, will enter the recommended 1939 acreage allotment in column 11. This allotment will be the entry in column 10 with any adjustments necessary in accordance with this procedure. Adjustments should be considered by the committees in all cases where the acreage computed on the basis of the 1938 allotment is substantially different from that computed on the basis of the 1938 farm marketing quota or the 1938 acreage. In each such case the committees should review the data entered on the Burley data sheet (Form 38-Tobacco-31) or data sheet for new farms (Form 38-Tobacco-33), with respect to past acreages, land, labor, and equipment, before making their recommendations. In cases where the entry in column 10 is substantially larger than the larger of the entries in column 8 or 9, the recommended 1939 acreage allotment should be determined after consideration of the acreage produced on the farm in 1937 and 1938. If the acreage produced in each of these years is substantially smaller than the entry in column 10 and such smaller acreage is not found to be due to abnormal conditions of production, the recommended 1939 acreage allotment should be proportionately smaller. In any case where the entry in column 10 is substantially smaller than the smaller of the entries in column 8 or 9, careful consideration should be given to determine whether an increase above the entry in column 10 may be justified.

The committee will recommend the 1939 acreage allotment on the basis of the factors set forth above. The sum of the allotments recommended for all farms in the county cannot exceed the county acreage allotment.

Sec. 34b. DETERMINATION OF 1939 FARM YIELDS PER ACRE FOR OLD FARMS

The recommended 1939 farm yield per acre will be entered in column 13 by the committee. This yield will be the 1938 farm yield entered in column 4, except for those few cases where an error is found to have been made in determining the 1938 farm yield and in counties where an adjustment in the county yield is necessary. In such cases the corrected farm yield will be entered in column 13. The 1939 acreage allotment in column 11, multiplied by the 1939 farm yield in column 13, will be entered in column 14 for each farm. The weighted average farm yield per acre determined by dividing the sum of the entries in column 14 by the sum of the entries in column 11 shall not exceed the yield per acre established for the county.

Sec. 35b. DETERMINATION OF ACREAGE ALLOTMENTS AND FARM YIELDS FOR FARMS ON WHICH TOBACCO WILL BE PRODUCED IN 1939 FOR THE FIRST TIME SINCE 1934

A number of acres of tobacco not exceeding 5,000 acres shall be available for distribution under the following conditions to tobacco farms on which Burley tobacco is grown in 1939 for the first time since 1934. In order to be eligible for an acreage allotment an application shall be filed on Form SRM-331, "Application for Burley Tobacco Acreage Allotment for New Farms," not later than March 1, 1939, by the operator of the farm with the County Agricultural Conservation Committee of the county in which the farm is located and the following conditions shall be met:

- (1) The applicant shall have had 2 years or more of previous experience in growing Burley tobacco during the past 5 years;
- (2) The applicant shall be living on the farm and shall be the owner thereof or if he is not the owner shall be buying the farm or renting the farm from the owner for cash and supplying the machinery, workstock, and finances for the operation of the farm;
- (3) There shall be available space on the farm for the curing of tobacco;
- (4) The particular farm shall be the chief source of income upon which the applicant depends for his livelihood and the only farm owned or operated by him on which Burley tobacco is produced; and
- (5) There shall be 10 acres or more of cropland in the farm.

The acreage allotment for any farm which meets the conditions specified above shall be comparable with 75 percent of the allotment for other similar farms on which tobacco was produced in the period 1935-38, inclusive, of such pro rata part of this allotment as the acreage available for new farms will provide.

The farm yield per acre for new tobacco farms shall be the 1939 community average yield for old tobacco farms in the community; or if there are no old tobacco farms in the community, the 1939 county average yield for old farms; or if there are no old tobacco farms in the county, the 1939 State average yield.

As soon as performance has been checked on each new farm the 1939 measured acreage of Burley tobacco shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment the allotment shall be reduced to the measured acreage. A blank column on the tabulation used for new Burley tobacco farms shall be designated "Final Farm Acreage Allotment." The final farm acreage allotments for new Burley tobacco farms shall be entered in such column and shall be the smaller of (1) the Burley tobacco acreage allotment previously determined for the farm or (2) the 1939 measured acreage as shown on the Performance Report, Form SR-312.

The Burley tobacco acreage allotments for new farms in column 8, Form SR-304-G, shall be corrected to agree with the final acreage allotments determined for such farms as indicated above. Such corrections on Form SR-304-G shall be made by lining out the orig-

inal allotment and inserting the correct allotment immediately above in the same space.

If Form SR-304-G has been transmitted to the State office the county office shall furnish the State office with a summary of the revisions made in the acreage allotments for new Burley tobacco farms and the State office shall correct the tobacco acreage allotments in column 8, Form SR-304-G, as indicated above.

Sec. 36b. STATE OFFICE PROCEDURE

A. Procedure for Checking Forms SR-304-TB

Forms SR-304-TB shall be checked in the State office and in the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted, using a red pencil. The State office should check each entry on Form SR-304-TB and should also check to determine that the total of the recommended acreage allotments does not exceed the acreage allotment for the county. The State office should check the production computed for each farm in order to determine that the weighted average yield for all farms in the county does not exceed the established county normal yield. If found to be incorrect, the tabulation should be returned to the county office and the county committee advised as to the necessary adjustments. If found to be correct, the tabulation should be returned to the county office and the county committee advised that the individual acreage allotments and yields have been approved and instructed to notify the operators of their approved allotments and yields.

B. Procedure for Checking Forms SRM-331

The State office should check each Form SRM-331 to determine whether the farm is eligible for an allotment and that the farm yield is determined in accordance with the provisions of section 35b, hereof. The State office should advise the Director of the Southern Division not later than March 10, 1939, the total number of new farms for which acreage allotments have been recommended and the total allotments recommended for such farms. The Director of the Southern Division will advise the State office of the total allotment which may be approved for such farms and any reduction, if necessary, will be made pro rata from all new farms.

Sec. 37b. EXECUTION OF TABLE 3, BURLEY TOBACCO, SECTION II, FORM SR-301

Data shall be entered in Table 3, Form SR-301, for each farm on which Burley tobacco was harvested in any of the years 1935-39, inclusive, and shall represent the farm as it is constituted in 1939. *If the farm as constituted in any of the years 1935-38, inclusive, was not identical with the farm as it is constituted in 1939, enter that part of the acreage and production in such year(s) which the county committee determines is applicable to the farm as it is constituted in 1939.*

The word "Rice" shall be deleted and the word "Burley" shall be inserted at the head of the table.

(1) KIND OF RECORD

A symbol shall be entered in the margin to the left of column A for each year describing the kind of record from which the production, acreage, and yield data entered in columns A, B, and C are secured.

The letter "R" shall be used to designate the year(s) for which the yield in column C is computed on the basis of *reliable records*. *Reliable records* are Agricultural Adjustment Administration records of measurements for acreage and authentic warehouse bills (or for 1935 Records of Sale (copies of tax payment warrants), and for 1938 Memoranda of Sale issued in connection with the 1938 marketing quotas) or other records of production acceptable to the county committee.

The letter "O" shall be used to designate the year(s) for which the yield in column C is computed on the basis of reliable acreage measurements but for which the production is not supported by reliable records.

The letter "X" shall be used to designate the year(s) for which the yield in column C is computed on the basis of acreage reported by the operator. If the production for any such year is obtained from reliable records, it shall be designated by entering the letter "A" immediately to the left of the production in column A.

The letter "N" shall *also* be used to designate the year(s), if any, in which the farm was not identical with the farm as constituted in 1939. For any year(s) in which Burley tobacco was not harvested on the farm the spaces in columns A, B, and C shall be lined out.

(2) COLUMNS A, B, AND C

The entries in columns A and B shall represent the production and acreage respectively for each year for the farm *as it is constituted in 1939*. For the year(s), if any, for which Agricultural Adjustment Administration measurements of acreage are available and for which the operator has made available *reliable records* of production, the entries for these columns shall be secured from such records and the letter "R" shall be entered in the margin to the left of such year(s). If the production data for the years 1935, 1936, and 1937 are obtained from Form 38-Tobacco-31, the letter "R" shall be entered only if (1) Agricultural Adjustment Administration measurements of acreage are available and (2) the production records for such years have been accepted by the county committee as reliable.

For the year(s) for which Agricultural Adjustment Administration measurements of acreage are available but for which reliable records of production are not available, the data shall be secured as indicated below and the letter "O" shall be entered in the margin to the left of the respective year.

For the year(s) for which Agricultural Adjustment Administration measurements of acreage are *not* available the acreage data shall be secured from Form 38-Tobacco-31 and the letter "X" shall be entered in the margin to the left of the respective year.

The following entries shall be made in Table 3 from the sources indicated; however, if such entries for 1935, 1936, and 1937 were entered on Form 38-Tobacco-31 from the sources indicated the data may be entered in Table 3 from Form 38-Tobacco-31. The base and diverted acreage for 1935, 1936, and 1937 shall be entered for only the year(s) for which a tobacco base was approved for the farm by the State office.

(a) **Line 2—1935.**—Enter immediately above "1935" the 1935 base acreage from item 1, Form T-188a, "Supervisor's Report of Compliance." Enter in line 2, column A, the 1935 production. Enter in line 2, column B, the 1935 acreage of tobacco from item 4, form T-188a. Enter in line 2, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in line 2, extended, column D, the 1935 rented acreage from item 2, Form T-188a.

(b) **Line 3—1936.**—Enter immediately above "1936" the 1936 base acreage from line 3, column E, Form SR-101. Enter in line 3, column A, the 1936 production. Enter in line 3, column B, the 1936 acreage of tobacco from line 12, column A, form SR-8. Enter in line 3, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in line 3, extended, column D, the 1936 diverted acreage which will be the smaller of (1) the amount obtained by subtracting the 1936 acreage from the base acreage established for the farm or (2) 30 percent of the base acreage.

(c) **Line 4—1937.**—Enter immediately above "1937" the 1937 base acreage from line 3, column M, Form SR-101. Enter in line 4, column A, the 1937 production. Enter in line 4, column B, the 1937 acreage of tobacco from line 9, column B, Form SR-108. Enter in line 4, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in line 4, extended, column D, the 1937 diverted acreage which will be the smaller of (1) the amount obtained by subtracting the 1936 acreage from the base acreage established for the farm or (2) 25 percent of the base acreage.

(d) **Line 5—1938.**—Enter in line 5, column A, the 1938 production. The 1938 production should be determined from the Memoranda of Sale issued in connection with the 1938 tobacco marketing quotas, if possible. If all the Memoranda of Sale issued for any farm are not available, the county office should prepare a form which should be mailed to the operator requesting him to list on such form the date of each sale, the name of the warehouse at which sold, the pounds sold, and the gross sale price. Such reports of 1938 production should be reviewed by the county committee and adjusted if necessary. If the Memoranda of Sale are not available for any farm and if the operator fails or refuses to file the required information regarding the 1938 production, enter the 1938 production as estimated by the county committee. Enter in line 5, column B, the 1938 acreage of tobacco from line 2, column B, Form SR-208 or column 6, Form SR-304-TB. Enter in line 5, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in columns E and F the preliminary and final normal yield, respectively, from the tabulation used in determining farm normal

yields for the purpose of payments and deductions under the 1938 Agricultural Conservation Program.

(e) **Line 6—1939.**—Enter the 1939 acreage of tobacco in column B from the 1939 Report of Performance, Form SR-312, as soon as available. Operators should be requested to furnish the county committee records of their 1939 sales, as soon as possible after the marketing season is completed and the 1939 production should be entered in column A as soon as records of production have been furnished. Enter in column F the 1939 farm normal yield from Form SR-304-TB.

Part III C. INSTRUCTIONS FOR DETERMINING 1939 TYPE 62 TOBACCO ACREAGE ALLOTMENTS AND NORMAL YIELDS

Sec. 31c. FARMS FOR WHICH A TYPE 62 TOBACCO ACREAGE ALLOTMENT WILL BE DETERMINED

A Type 62 tobacco acreage allotment will be determined for each farm for which a 1938 Type 62 tobacco acreage allotment was established and also for farms on which Type 62 tobacco will be produced in 1939 for the first time since 1934.

Sec. 32c. RULE OF FRACTIONS

All acreage allotments will be expressed to the nearest tenth of an acre and all yields will be expressed to the nearest whole number.

Sec. 33c. DETERMINATION OF ACREAGE ALLOTMENTS

The procedure outlined below shall be followed in determining Type 62 tobacco acreage allotments for individual farms. Data for farms will be tabulated in two separate groups; namely, group 1, which will include data for all farms for which 1938 Type 62 tobacco acreage allotments were established (that is, all farms which were included in groups A, B, and C in the tabulations used in determining 1938 acreage allotments), and group 2, which will include data for all farms on which Type 62 tobacco will be produced in 1939 for the first time since 1934.

A. Determination of Allotments for Farms in Group 1

Allotments for group 1 farms shall be determined first. Form SR-204-T62 will be used in the determination of allotments for group 1 farms. Six blank columns on this form will be numbered and designated and these columns shall be filled out in accordance with the following instructions:

Column 1. Preliminary 1939 acreage allotment.—The county committee, with the assistance of other local committees, shall recommend and enter in column 1 the 1939 Type 62 tobacco acreage allotment for the farm, taking into consideration past acreage of tobacco, land, labor, and equipment available for the production of tobacco, crop rotation practices, and the soil and other physical factors affecting the production of tobacco. In no case should the recommended 1939 allotment vary more than 25 percent from the 1938 allotment established for the farm. The sum of the upward adjustments for group 1 farms in the county must not be in excess of the downward adjustments for such farms.

Column 2. Final 1939 acreage allotment.—Column 2 will be used only in case it is necessary for adjustments to be made from the recommended acreage allotments entered in column 1.

As soon as the acreage tabulation for group 1 farms has been completed and approved by the county committee it should be transmitted to the State office for approval by the State committee if found to be correct. As soon as the county committee has received the approval of the allotments by the State committee, each operator should be notified of the 1939 Type 62 tobacco acreage allotment established for his farm.

B. Determination of Allotments for Farms in Group 2

Operators of group 2 farms must advise the county committee prior to February 1, 1939, that Type 62 tobacco will be produced thereon in 1939 for the first time since 1934.

Data with respect to such farms will be tabulated on columnar paper of convenient size and shall be designated in the upper left corner as Form SR-204-T62, Supplement 1. Data for such farms shall be tabulated as indicated below:

Column number and heading	Source of information ¹
1. 1938 serial number-----	Form SR-208.
2. 1939 serial number-----	Leave blank pending instructions.
3. Name of 1938 operator-----	Form SR-208.
4. Name of 1939 operator-----	Enter as soon as available if different from 1938 operator.
5. 1938 acreage of cropland-----	Line 16, column D, Form SR-208.
6. Intended 1939 acreage of Type 62 tobacco.	As reported by operator.
7. Recommended 1939 acreage allotment.	As recommended by community committee but not in excess of column 6.
8. Recommended 1939 acreage allotment.	As recommended by county committee but not in excess of column 6.
9. Approved 1939 allotment-----	This column will be used only if adjustments are required from the recommended allotments entered in column 8.

¹ If a work sheet, Form SR-101, and a Report of Performance, Form SR-208, were not obtained under the 1938 Agricultural Conservation Program for any farm, a work sheet and a Report of Performance should be obtained in accordance with instructions contained in applicable bulletins, except that the 1939 intended acreage of Type 62 tobacco should be entered to the left of column A on line 2, Form SR-208.

In recommending acreage allotments for group 2 farms community and county committeemen should take into consideration allotments established for similar farms in group 1 and in no case should they recommend an acreage allotment in excess of 75 percent of the allotments established for similar farms in group 1.

As soon as the acreage tabulation for group 2 farms has been completed and approved by the county committee, it should be transmitted to the State office for analysis. After the county committee has received approval of the allotments by the State committee, each operator should be notified of the 1939 Type 62 tobacco acreage allotment approved for his farm.

As soon as performance has been checked on each group 2 farm the 1939 measured acreage of Type 62 tobacco shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment the allotment shall be reduced to the measured acreage. Column 10 of Form SR-204-T62, Supplement 1, shall

be headed "Final Farm Acreage Allotment." The final farm acreage allotments for group 2 farms shall be entered in such column and shall be the smaller of (1) the acreage allotment in column 9, Form SR-204-T62, Supplement 1, or (2) the 1939 measured acreage as shown on the Performance Report, Form SR-312.

The Type 62 tobacco acreage allotments for group 2 farms on Form SR-304-G shall be corrected to agree with the acreage allotments for such farms in column 10, Form SR-204-T62, Supplement 1. Such corrections on Form SR-304-G shall be made by lining out the original allotment and inserting the correct allotment immediately above in the same space.

If Form SR-304-G has been transmitted to the State office the county office shall furnish the State office with a summary of the revisions made in the acreage allotments for group 2 farms and the State office shall correct the Type 62 tobacco acreage allotment for such farms on Form SR-304-G, as indicated above.

Sec. 34c. DETERMINATION OF NORMAL YIELDS PER ACRE

After the acreage allotments for group 1 and group 2 farms have been approved by the State committee, Forms SR-204-T62 and Supplement 1 should be returned to the county office for the determination of individual farm yields. Data with respect to yields and production should be entered in the remaining blank columns on the tabulations as indicated below and each column should be numbered and appropriately headed on each page of the tabulation. The county committee, with the assistance of other local committees, should enter in column 3 (column 10 for group 2 farms) the yield which it determines may reasonably be expected from the land devoted to the production of Type 62 tobacco in 1939 with due consideration for type of soil, production practices, general fertility of the land, and the yield of Type 62 tobacco customarily made on the farm. Enter in column 4 (column 11 for Group 2 farms) the production obtained by multiplying the recommended yield by the approved acreage allotment.

If the result obtained by dividing the total of columns 4 (group 1) and 11 (group 2) by the total of the approved acreage allotments is not in excess of the approved county normal yield no further adjustments will be required, if such yields are found to be correct after audit in the State office. If, however, the result so obtained is in excess of the approved county normal yield, columns 5 and 6 (columns 12 and 13 for group 2 farms), may be used for further adjustments. After the county committeemen have indicated their approval of the normal yields per acre by entering their signatures and the date in a blank space at the top of each page of the tabulation, the tabulation should be transmitted to the State office for audit and approval if found to be correct. As soon as the county committee has received the approval of the State committee each operator should be notified of the normal yield of Type 62 tobacco established for his farm.

Sec. 35c. STATE OFFICE PROCEDURE FOR CHECKING FORMS SR-204-T62

Forms SR-204-T62 shall be checked in the State office as indicated below and in the event an error is found the incorrect entry should

be deleted (but not erased) and the correct entry inserted, using a red pencil.

A. Acreage Tabulation for Group 1 Farms

In order to determine that individual farm acreage allotments have been correctly determined the State office should check each recommended acreage allotment to see that it does not vary more than 25 percent from the 1938 acreage allotment established for the farm and should also check to determine that the total of the recommended acreage allotments does not exceed the acreage allotment for the county.

B. Acreage Tabulation for Group 2 Farms

The State office should check each entry in column 8 and if it is in excess of the entry in column 6, it must be corrected. The State office should also check to determine that each entry for Group 2 farms is correct. The State committee should review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis as compared with county committee recommendations in other counties, such committee should be instructed to review its recommendations of acreage allotments. After all corrections, if any, have been made, a State summary should be prepared and the State committee should recommend to the Director of the Southern Division the total allotments for Group 2 farms in the State.

C. Normal Yields

The State office should check the production computed for each farm in order to determine that the weighted average yield for all farms in the county does not exceed the established county normal yield. If found to be incorrect, the tabulation should be returned to the county office and the county committee advised as to the necessary adjustments. If found to be correct, the tabulation should be returned to the county office and the county committee advised that the individual yields have been approved and instructed to notify the operators of their approved yields.

Sec. 36c. EXECUTION OF TABLE 2, TYPE 62 TOBACCO, SECTION II, FORM SR-301

Data shall be entered in table 2, Form SR-301, for each farm on which Type 62 tobacco was harvested in any of the years 1936-39, inclusive, and shall represent the farm as it is constituted in 1939. *If the farm as constituted in any of the years 1936-38, inclusive, was not identical with the farm as it is constituted in 1939, enter that part of the acreage and production in such year(s) which the county committee determines is applicable to the farm as it is constituted in 1939.*

The word "Wheat" shall be deleted and the words "Type 62 Tobacco" shall be inserted at the head of the table.

(1) KIND OF RECORD

A symbol shall be entered in the margin to the left of column A for each year describing the kind of record from which the production, acreage, and yield data in columns A, B, and C are secured.

If records of production have not been furnished for any year(s) 1936-38, inclusive, the county office should prepare a form which should be mailed to the operator requesting him to list thereon the date of each sale, the person to whom sold, and the pounds sold. Such reports of production should be reviewed by the county committee and adjusted if necessary. If any operator fails or refuses to file the required information regarding the production for any year, enter the production which the county committee estimates was made on the farm in such year.

The letter "R" shall be used to designate the year(s) for which the yield in column C is computed on the basis of *reliable records*. *Reliable records* are Agricultural Adjustment Administration records of measurements for acreage and authentic sales receipts or other records of production acceptable to the county committee.

The letter "O" shall be used to designate the year(s) for which the yield in column C is computed on the basis of reliable acreage measurements but for which the production is not supported by reliable records.

The letter "X" shall be used to designate the year(s) for which the yield in column C is computed on the basis of acreage reported by the operator.

The letter "N" shall *also* be used to designate the year(s), if any, in which the farm was not identical with the farm as constituted in 1939. For any year(s) in which Type 62 tobacco was not harvested on the farm the spaces in columns A, B, and C shall be lined out.

(2) COLUMNS A, B, AND C

The entries in columns A and B shall represent the production and acreage respectively for each year for the farm *as it is constituted in 1939*. For the year(s), if any, for which Agricultural Adjustment Administration measurements of acreage are available and for which the operator has made available *reliable records* of production, the entries for these columns shall be secured from such records and the letter "R" shall be entered in the margin to the left of such year(s).

For the year(s) for which Agricultural Adjustment Administration measurements of acreage are available but for which reliable records of production are not available, the data shall be secured as indicated below and the letter "O" shall be entered in the margin to the left of the respective year.

For the year(s) for which Agricultural Adjustment Administration measurements of acreage are *not* available the acreage data shall be secured from Form SR-204-T62 and the letter "X" shall be entered in the margin to the left of the respective year. The base and diverted acreage for 1936 and 1937 shall be entered only for the year(s) for which a Type 62 tobacco base was approved for the farm by the State office.

The following entries shall be made in table 2 from the sources indicated.

(a) **Line 7—1936.**—Enter immediately above "1936" the 1936 base acreage established for the farm. Enter in line 7, column A, the 1936 production. Enter in line 7, column B, the 1936 acreage of Type 62 tobacco from Form SR-8. Enter in line 7, column C, the yield determined by dividing the production in column A by the acreage

in column B. Enter in line 7, extended, column D, the 1936 diverted acreage which will be the smaller of (1) the amount obtained by subtracting the 1936 acreage from the base acreage established for the farm or (2) 30 percent of the base acreage.

(b) **Line 8—1937.**—Enter immediately above “1937” the 1937 base acreage established for the farm. Enter in line 8, column A, the 1937 production. Enter in line 8, column B, the 1937 acreage of Type 62 tobacco from Form SR-108. Enter in line 8, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in line 8, extended, column D, the 1937 diverted acreage which will be the smaller of (1) the amount obtained by subtracting the 1936 acreage from the base acreage established for the farm or (2) 30 percent of the base acreage.

(c) **Line 9—1938.**—Enter in line 9, column A, the 1938 production. Enter in line 9, column B, the 1938 acreage of Type 62 tobacco from Form SR-208. Enter in line 9, column C, the yield determined by dividing the production in column A by the acreage in column B. Enter in columns E and F the preliminary and final normal yields, respectively, from Form SR-204-T62.

(d) **Line 10—1939.**—Enter the 1939 acreage of Type 62 tobacco in column B from the 1939 Report of Performance, Form SR-312, as soon as available. Operators should be requested to furnish the county committee records of their 1939 sales, as soon as possible after the marketing season is completed. The 1939 production should be entered in column A as soon as records of production have been furnished. Enter in column F the 1939 farm yield from Form SR-204-T62.

Part IV. INSTRUCTIONS FOR DETERMINING 1939 RICE ACREAGE ALLOTMENTS AND NORMAL YIELDS

In determining 1939 rice acreage allotments and normal yields it will be necessary to determine a proportionate part of the State acreage allotment for each farm. In order to make this apportionment a "Producer's Rice Acreage Work Sheet," Form SR-306, must be executed, and if the farm is not already covered by a work sheet a Form SR-101 must also be executed for the farm. The normal yield for each farm will be established on the basis of the farm rice history for the years 1934 to 1938, inclusive.

Sec. 41. FARMS FOR WHICH A 1939 RICE ACREAGE ALLOTMENT WILL BE DETERMINED

A rice acreage allotment will be determined for each farm tilled by a producer participating in the production of rice in 1939 and who participated in the production of rice in one or more of the 5 years 1934 through 1938, and for each farm tilled by a producer participating in the production of rice for the first time in 1939 since 1933. Rice acreage allotments will be determined for farms as constituted in 1939.

The sum of the acreage allotments for all farms in the State tilled by producers participating in the production of rice in 1939 and who participated in the production of rice in any of the years 1934 through 1938 shall not exceed a proportionate share of the State rice acreage allotment established by the Agricultural Adjustment Administration. This proportionate share shall not be less than 97 percent nor more than 100 percent of the State rice acreage allotment.

The sum of the allotments for all farms in the State tilled by producers participating in the production of rice in 1939 and who did not participate in the production of rice in any of the years 1934 through 1938 and for whom a rice acreage allotment is established under the 1939 Agricultural Conservation Program, shall not exceed 3 percent of the State rice acreage allotment established by the Agricultural Adjustment Administration.

The 1939 rice acreage allotment and production for the State will be apportioned to two separate groups; namely, group 1 which will include farms on which the 1939 producers participated in the production of rice in any of the years 1934 through 1938, and group 2 which will include farms on which the 1939 producers did not participate in the production of rice during any of the years 1934 through 1938, but who will participate in rice production in 1939.

Sec. 42. RULE OF FRACTIONS

All data with respect to acreage allotments shall be expressed to the nearest whole acre.

All yield data, if expressed in barrels per acre, shall be expressed to the nearest tenth; or, if expressed in bushels per acre, shall be expressed to the nearest whole bushel.

Sec. 43. DEFINITIONS

In addition to the definitions contained in the applicable Southern Region Bulletin 301A or 301B the following definitions shall apply to terms used herein and in all forms and documents relating to the 1939 Agricultural Conservation Program.

The yield per acre of rice for any farm shall be the average yield per acre for the farm for the years 1934 through 1938. If reliable records of the actual yields per acre for the farm are not available or if rice was not planted on the farm for any year of the 5-year period, the county committee shall appraise a yield for such year on the basis of the yield customarily secured on the farm, type of soil, drainage, production practices, and general fertility of the land, and the yield which was or could have reasonably been expected on the farm for such year.

Participation in the production of rice means sharing as a rice producer in the production of rice.

Rice producer means a person who in 1939 (1) as landlord operates a farm on which rice is produced; (2) as share-tenant operates a farm on which rice is produced; (3) as share-cropper works a producer unit on which rice is produced; (4) as landlord leases to a share-tenant a farm on which rice is produced; or (5) furnishes water for the production of rice in 1939 on a share basis.

Sec. 44. INSTRUCTIONS TO COUNTY OFFICES FOR FILLING OUT RICE FORMS

The following forms will be filled out in the county office in connection with the establishment of acreage allotments and yields for rice under the 1939 Agricultural Conservation Program:

1. SR-306—"Producer's Rice Acreage Work Sheet."
2. SR-101—"Work Sheet."
3. SR-320—"Apportionment of Rice History for Multiple Producers."
4. SR-304R—"Listing Sheet for 1939 Rice Acreage Allotments and Yields."

Each of these forms will be executed in accordance with the following instructions:

A. Form SR-306—Producer's Rice Acreage Work Sheet

Form SR-306 will be executed for each person engaged in the production of rice in 1939. Section I of this form will show the personal history data for each such person. Form SR-306 shall be executed in triplicate, the original to be sent to the State office and the duplicate and triplicate copies retained in the county office. In cases where the

producer will participate in the production of rice in more than one county or on more than one farm within a county, supplemental Forms SR-306 will also be prepared for each farm from an approved Form SR-320.

Enter the producer's serial number and the State and county codes in the spaces indicated. Enter the producer's name and address in the space indicated.

(1) SECTION I. PRODUCER'S RICE ACREAGE

Each producer executing Form SR-306 shall, with the aid of a community committeeman, fill in the applicable information for each of the years 1934 through 1938. If Form SR-206 was executed in 1938 some of the data may be obtained from this form.

Enter in column A lines 1 through 5 the acreage for the respective years from which the producer received the rice produced or the proceeds therefrom under the lease or operating agreement on the farm. If rice was grown on shares, *only that portion received by the producer in question should be entered.*

The date entered in column A should be supported by receipts, if available, from canal companies for water and land rent, or any other data available.

Enter in column B the acreage diverted under previous agricultural adjustment and conservation programs by the producer in the years 1935, 1936, 1937, or 1938. No diversion will be computed for the year 1934 but the producer will be given credit for diverting 25 percent of his rice base acreage or rice acreage allotment (hereinafter referred to as acreage allotment) for the years 1935, 1936, and 1937 if he planted between 85 and 100 percent of his acreage allotment and for 1938 if he planted between 80 and 100 percent of his acreage allotment and received payments under the agricultural adjustment or conservation program for such year with respect to rice. If the producer exceeded his acreage allotment by more than 25 percent in any of the years 1935, 1936, 1937, or 1938 he will not be entitled to credit for any diversion for such year(s).

If the producer in any year exceeded his acreage allotment by less than 25 percent for the respective year subtract the excess acreage from the diverted acreage arrived at by multiplying the acreage allotment by 25 percent and enter such remainder in the applicable line in column B.

If the planted rice acreage in any of the years 1935, 1936, or 1937 is less than 85 percent of the acreage allotment, divide the planted acreage by 0.85 and take 25 percent of this quotient as the diverted acreage. If the planted rice acreage in 1938 is less than 80 percent of the acreage allotment, divide the planted acreage by 0.80 and take 25 percent of this quotient as the diverted acreage.

Enter in column C lines 1 through 5 the sum of the entries in columns A and B for the respective year.

The local committees may eliminate any year in determining the normal rice acreage if the producer's acreage in such year was abnormally low due to flood or drought. The committees may also eliminate any of the years 1934 through 1938 in which the producer's reported rice acreage is not typical for the land which the producer

will operate in 1939 because of customary crop rotation practices or is not substantiated by reliable records and the committee believes that the actual planted acreage of rice for such year(s) to be substantially different from the acreage reported. In eliminating any year the committee should draw a line through the entries in columns A, B, and C.

Column D is to be left blank except as provided below. Column E will be left blank.

Totals of the remaining entries in columns A, B, and C shall be entered in line 8 and averages obtained by dividing the number of years represented by such entries into the applicable totals.

In the event all years of the period are eliminated under this procedure the committee shall appraise the planted and diverted acreage for each year, taking into consideration the items to be entered on the back of SR-101 as outlined in these instructions. Such estimates should be entered in column D.

Averages shall be entered in line 9.

If a person has not produced rice in any of the applicable years, enter a zero for each year in columns A, B, and C and such person will be classified in group 2 and his acreage allotment for 1939 will be taken from the State reserve for new producers.

(2) EXECUTION OF SUPPLEMENTAL FORMS SR-306

In cases where the producer will participate in the production of rice in more than one county or on more than one farm within a county, supplemental Forms SR-306 will be prepared for each farm from an approved Form SR-320. In executing such supplemental Forms SR-306 enter the producer's serial number, State and county code numbers, and the producer's name and address in the spaces indicated. The word "supplemental" should be placed at the top of this form immediately over the title and the farm serial number should be entered immediately above the producer's serial number. It will not be necessary to execute columns A or B of this form and lines 1 through 8 of column C may also be left blank. The only entry to be made in section I will be in line 9, column C, and will be the approved apportionment by the county committee as shown in column H of Forms SR-320 in the respective line for the farm.

(3) SECTION II. CERTIFICATION

The producer and one member of the county committee shall enter their signatures and the date in the spaces indicated.

B. SR-101—Work Sheet

For farms not already covered by work sheets, Forms SR-101 will be executed as outlined in Southern Region Bulletin 102 and SRM-212, except that the name of the 1939 operator will be entered. On the back of the work sheet additional data will be entered for all farms including those previously covered and those covered for the first time in 1939.

The data previously entered in table 3 with respect to rice for the year 1933 should be deleted. The line "1931" should be changed

to read "1938" and the yield per acre for the farm in such year entered in the appropriate column.

A total of the yields for the years 1934 through 1938 should be obtained and entered in the line marked "total" in the "acreage" column. A simple average of such yields will be obtained by dividing the total by 5 and entered in the line directly below.

In the succeeding two lines the community and county committees will adjust the average yield for the farm on the basis of the yield customarily secured on the farm, type of soil, drainage, production practices, and general fertility of the land.

The previous entries of the total, average, and adjusted average yield as shown in the last four lines in the column headed "yield per acre" should be deleted.

A rubber stamp will be provided each county which will indicate the additional data to be entered on each work sheet. These data will be entered in the blank space below table 4. Two columns are provided in this space. The operator will execute the column headed "Reported" and the committees will execute the column headed "Adjusted by Committees."

The entries for line 1 will be the cropland on the farm which is suitable for rice production and for which water is readily available.

The entries for line 2 will be the normal rice acreage taking into consideration soil fertility and crop rotation practices.

The entries in line 3 will be the acreage for which the producer(s) has facilities and equipment for rice production in 1939.

Line 4 will be filled out by the operator and will show the intended rice acreage on the farm for 1939.

Before the committees enter their recommendations in lines 5 and 6 they shall review the data on Forms SR-306, including supplemental Forms SR-306, for all persons engaged in rice production on the farm in 1939. Due to the fact that the acreage of developed rice land, soil fertility, and crop rotation practices are relatively more important in some areas than in others, the committees may wish to give more weight to these factors in such areas and give greater weight to the producers' personal history in other areas when such factors are of less importance.

Line 5 will be used by the community committees for their recommendation of the normal rice acreage for the farm.

Line 6 will be used by the county committee for their recommendation of the normal rice acreage for the farm.

C. SR-320—Apportionment of Rice History for Multiple Operators

Form SR-320 shall be executed for all persons participating in the production of rice on more than one farm in 1939.

Enter in the space provided the producer's serial number, the State and county code numbers, and the producer's name and address.

The remainder of the form shall be executed as follows for each farm:

Column number and heading	Source of information
Line 1, average rice history of producer.	Line 9, column C or D, whichever is applicable, Form SR-306.
A. County code-----	Form SR-101.
B. Farm serial number-----	Form SR-101.
C. Developed rice land-----	Form SR-101, line 1, Rice Acreage Section column headed "Adjusted by Committee."
D. Apportionment on basis of developed rice land.	Column C times (total of column C divided into line 1).
E. Farm capacity for rice-----	Form SR-101, line 3, Rice Acreage Section, column headed "Adjusted by Committee."
F. Apportionment on basis of farm's capacity.	Column E times (total of column E divided into line 1).
G. Apportionment as requested by producer.	This column shall be used for the producer to indicate his preference of acreage apportionment.
H. Approved apportionment by county committee.	This column will be used by the committee to adjust the entries in columns D, F, and G.

When all Forms SR-320 have been completed for the county the original should be forwarded to the State office for audit and approval together with the Forms SR-101, SR-306, and SR-304R.

In cases where the producer is participating in the production of rice in more than one county in the State, a Form SR-320 shall be prepared in each such county covering his farms in that county. Only columns A, B, C, and E are to be executed. A copy of each such form shall be forwarded to the county in which the producer's headquarters are located, or, in the absence of any farming headquarters, to the county in which the largest portion of his farming operation is located. Upon receipt of the last of Forms SR-320 in such county, the county committee shall prepare a "master" Form SR-320. Such "master" form shall be fully executed and shall be approved by one member of each county committee concerned. The "master" form, together with the forms from the various counties, shall then be transmitted to the State office.

D. Forms SR-304R—Listing Sheet for Rice Acreage Allotments and Yields

Only one copy of Form SR-304R will be prepared and all entries must be made either in permanent ink or with a 4-H hard lead pencil. Farms in each group shall be listed in numerical order according to the 1939 farm serial number and the tabulation shall be prepared as follows:

Enter in the spaces provided on each page of Form SR-304R the name of the county and State, and the group number. Columns 1

through 10, and column 12 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1938 farm serial number-----	Form SR-101.
2. 1939 farm serial number-----	Leave blank pending instructions from State office.
3. Name of 1939 operator-----	Form SR-101.
4. 1939 cropland-----	Line 22, column C, Form SR-208, or line 20, column C, Form SR-213, whichever is applicable. (If the farm was not in the 1938 program and the cropland was not measured in 1938 or if the farm has been combined or subdivided since 1938, enter the most recent estimate of such cropland and indicate that such data is estimated by encircling the entry.)
5. 1939 cotton allotment-----	Column 16, Form ACP-84.
6. 1938 sugarcane acreage-----	Form SR-208, line 3, column D.
7. Producer's average planted and diverted rice acreage.	Form SR-306, line 9, column C or D, whichever is applicable. Include all Forms SR-306 for the farm.
8. Developed rice land-----	Last column, line 1, Rice Acreage Section, Form SR-101.
9. 1939 operating capacity-----	Last column, line 3, Rice Acreage Section, Form SR-101.
10. County committee normal rice acreage.	Last column, line 6, Rice Acreage Section, Form SR-101.
11. Indicated farm acreage allotment.	See subsection B, section 45.
12. Normal yield adjusted by community committee.	SR-101, table 3, column headed "Acreage," line labeled "Adjusted average, community committee."

When the above data have been entered on Form SR-304R, it shall be forwarded to the State office, together with the original of Forms SR-101, SR-306, and SR-320.

As soon as performance has been checked on each group 2 farm, that is, farms tilled solely by new producers, the 1939 measured acreage of rice shall be compared with the rice acreage allotment for the farm, and if the measured acreage is less than the allotment the allotment shall be reduced to the measured acreage. Column 14, Form SR-304-R, shall be headed "Preliminary Acreage Allotment" and column 17, Form SR-304R, shall be headed "Final Farm Acreage Allotment." The final farm acreage allotment for group 2 farms shall be entered in column 17, Form SR-304R, and shall be the smaller of (1) the acreage allotment in column 14, Form SR-304R, or (2) the 1939 measured acreage as shown on the Performance Report, Form SR-312.

The rice acreage allotments for group 2 farms in column 8, Form SR-304-G, shall be corrected to agree with the rice acreage allotments for such farms in column 16, Form SR-304R. Such corrections on Form SR-304-G shall be made by lining out the original allotment and inserting the correct allotment immediately above in the same space.

If Form SR-304-G has been transmitted to the State office, the county office shall furnish the State office with a summary of the

revisions made in the rice acreage allotments for group 2 farms and the State office shall correct the rice acreage allotments for group 2 farms in column 8, Form SR-304-G, as indicated above.

Sec. 45. INSTRUCTIONS TO STATE OFFICE

A. Recheck of County Office Work

(1) AUDIT OF FORM SR-306

The State office will determine that the producer's serial number, the State and county code numbers and the name and address of the producer have been entered above section I. It should be determined that the entries in lines 1 through 5, column C, represent the total of the respective entries in columns A and B. The entry in line 8, column C, should be the total of the entries in lines 1 through 5 of that column which have not been deleted and the average as shown in line 9, column C, should be the total acreage shown in line 8 divided by the number of years represented in such total. In the event column D has been executed it will be necessary to check only the entries in lines 8 and 9 of that column. The State office should determine that all of section II is completely executed.

(2) AUDIT OF FORM SR-101

If a new work sheet, Form SR-101, was executed for the farm in 1939, it should be determined that all of the data on the front of the work sheet have been entered in accordance with SRB-102. The State office will check the data in table 3 on the back of the work sheet to determine that the yield for 1938 has been properly entered and that the total and averages as outlined in Section 44B hereof are correct. The rice acreage section of the work sheet immediately below table 4 should be checked to determine that it is completely executed.

(3) AUDIT OF FORM SR-320

The State office will determine that the producer's serial number, State and county code numbers, and the name and address of the multiple producer have been entered at the top of this form. Line 1 should show the average rice history of the producer and should be checked against the applicable entry in line 9, column C or D, Form SR-306. Columns A through H should have been executed by the county office and such entries should be checked for completeness. The entries in columns D and F should be checked in accordance with the instructions for executing these columns. The total of columns D and F should equal the entry in line 1. It should be determined that at least one county committeeman from each county in which the producer has a rice work sheet listed on this form has entered his signature in the space below the table. The name of the respective county and the date should also have been entered in the space provided.

(4) AUDIT OF FORM SR-304R

The State office will determine that all data on Form SR-304R have been entered correctly from the sources indicated in the instructions to the county office for executing this form.

The persons who review Form SR-304R should sign and enter the date of signature on each page in the space provided in the upper right corner. Page and county totals of columns 4, 5, 6, 7, 8, 9, and 10 should be verified.

B. Completion of Form SR-304R

(1) FOR GROUP 1 FARMS

Indicated farm acreage allotments will be entered in column 11. Such allotments will be determined by multiplying the entries in column 10 by a county factor determined by dividing the county allotment for group 1 farms by the county total of column 10. This factor, carried at least 4 places beyond the decimal point, should be entered in the heading of column 11 and the respective entries for column 11 obtained by multiplying this factor by each entry in column 10. The total of column 11 must equal the county allotment for group 1 farms.

After entries have been determined in column 11, the extension of the indicated farm acreage allotment and the preliminary normal yield as recommended by the community committee should be entered in column 13. Column 13 should be summarized and the weighted average yield obtained for the county.

The State office will then return Forms SR-304R to the county office with instructions to enter final adjustments in columns 14, 15, and 16. In all probability there will be very few cases where the county committee will wish to make additional adjustments in acreage allotments; however, after reviewing data entered by the State office they may wish to make some minor changes before acreage allotments are finally approved. It is anticipated that adjustments in normal yields will be necessary in order to meet the normal yield for the county. In making these final adjustments the total of column 14 must not exceed the total of column 11 and the weighted average yield in column 15 must not exceed the normal yield as determined by the Secretary for the county for 1939. The listing sheets will be returned to the State office and if found to be correct, the State office will approve the final allotments and return such forms to the county office. The county office should then notify producers of their acreage allotments and normal yields.

(2) FOR GROUP 2 FARMS

The same procedure will be used to complete Form SR-304R for group 2 farms as was used for group 1 farms except that the factor in column 11 for group 2 farms will be 75 percent of the county factor for group 1 farms. If the sum of column 11 for all group 2 farms in the State does not exceed the State reserve for new producers the State office will return Forms SR-304R to the county office with instructions to enter final adjustments in a similar manner to group 1 farms.

If the total of column 11 for all group 2 farms exceeds the State reserve for new producers, the State office will reduce the factors for column 11 for group 2 farms either on a pro rata basis for all

counties, or by counties individually if more equitable, so that the total allotments for all group 2 farms in the State does not exceed the State allotments for such farms.

Sec. 46. EXECUTION OF TABLES 2 AND 3, RICE, SECTION II, FORM SR-301

A. Table 2

Table 2, Form SR-301, shall be revised for recording rice data by inserting line designations and column headings in lines 1 through 10, columns D through J with the rubber stamp provided for this purpose.

Data shall be entered in column F (1939) of this revised table 2 in accordance with the following instructions:

Line No.	Designation	Source of information for column F (1939)
2	Developed rice land (reported by operator).	Rice section SR-101, line 1 "Reported."
3	Normal rice acres (reported by operator).	Rice section SR-101, line 2 "Reported."
4	Operating capacity (reported by operator).	Rice section SR-101, line 3 "Reported."
5	Intended acres (reported by operator).	Rice section SR-101, line 4 "Reported"
6	Developed rice land (adjusted)-----	Rice section SR-101, line 1 "Adj. by Com."
7	Normal rice acres (adjusted)-----	Rice section SR-101, line 2 "Adj. by Com."
8	Operating capacity (adjusted)-----	Rice section SR-101, line 3 "Adj. by Com."
9	Community committee recommendation.	Rice section SR-101, line 5 "Adj. by Com."
10	County committee recommendation.	Rice section SR-101, line 6 "Adj. by Com."

Columns G, H, I, and J will be left blank for use in future years.

B. Table 3

Rice production, acreage, and yield data shall be entered in table 3, Form SR-301, for all farms on which rice was produced in any of the years 1935 to 1939 and shall represent the farm as it is constituted in 1939. Data will be entered for each of the years 1935 through 1939 in which rice was grown on the farm. For years in which the farm is nonidentical with 1939 no production, acreage, or yield data will be entered and the letter "N" will be entered in the margin to the left of column A.

The words "Tobacco or" shall be deleted from the heading of the table.

(1) KIND OF RECORD

A symbol shall be entered in the margin to the left of column A for each year describing the kind of record from which the production, acreage, and yield data, as entered in columns A, B, and C are secured.

(a) The letter "R" shall be used to designate the year(s) for which the yield in column C is computed on the basis of *reliable records*. *Reliable records* are Agricultural Adjustment Administration measurements of acreage and authentic warehouse, sales, or mill receipts for production. The records for production for each year, if furnished by the operator, shall be carefully examined by the county committee and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used to designate the year(s) for which the yield in column C is computed on the basis of Agricultural Adjustment Administration measurements of acreage but for which the production is reported by the producer and is not substantiated by reliable records.

(c) The letter "X" shall be used to designate the year(s) for which the yield in column C is computed on the basis of acreage reported by the operator and not supported by reliable records.

(d) The letter "N" shall be used to designate the year(s) for which the farm is nonidentical with 1939 and no production or acreage data will be entered for such year(s); however, the yield for such year shall be appraised by the committee and entered in column C. If rice was not seeded for harvest in any year(s) on the farm, a line shall be drawn through columns A and B, and the committee shall appraise a yield, which will be the yield which could reasonably have been expected in such year. This appraised yield shall be entered in column C.

(2) COLUMNS A AND B

The entries to be made in columns A and B shall represent the production and acreage, respectively, for the farm for each year in which the farm is identical with the farm as it is constituted in 1939.

For the year(s), if any, for which the operator has made available *reliable records* of production, the entries for column A shall be secured from such records. Reliable records of acreage measurements shall be secured as indicated in the table below:

Line No.	Year	Source of Information—Column B—Acreage
2	1935	Form Rice-37, part VI, total column 5.
3	1936	Form ACP-3, total column 9.
4	1937	Form ACP-33, total column 9.
5	1938	Form SR-208, line 4, column D, or Form SR-213, line 2, column 1.

An "R" shall be entered in the margin to the left of each year for which both acreage and production are secured from reliable records.

An "O" shall be entered in the margin to the left of each year for which the acreage is secured from reliable records but for which the production has been reported and is not supported by reliable records.

An "X" shall be entered in the margin to the left of each year for which the acreage data is not secured from reliable records.

Enter in line 6, column B, the 1939 acreage of rice from the 1939 Performance Report, Form SR-312 as soon as available. Enter in column A the 1939 production furnished by the operator when performance is checked which may be adjusted by the county committee if necessary, in order to reflect the true yield for the farm in 1939. The 1939 production and yield in column A and C, respectively, may be adjusted later if reliable records are submitted by the operator, in which case the symbol entered in the margin to the left of column A shall be changed from "O" to "R."

Reliable records of production for 1939 consist of (1) authentic sales receipts of rice produced in 1939 plus (2) authentic warehouse receipts for rice produced in 1939 but held in storage in a warehouse, plus (3) a certificate showing the amount of rice produced on the farm in 1939 which is stored on the farm and for which there are no sales receipts or warehouse receipts. This certificate must be signed by the operator and witnessed.

(3) COLUMN C

The yields to be entered in column C shall be computed by dividing the production in column A for each year by the acreage in column B for the respective year. A yield shall be estimated by the committee for each year for which acreage and production data have not been entered. All yield data if expressed in barrels per acre shall be shown to the nearest tenth and yields expressed in bushels per acre shall be shown to the nearest whole bushel. The total of the entries in column C, lines 2 through 6, will be obtained and entered in line 12, column C.

(4) COLUMNS D, E, AND F

Enter in line 6, column D, the 1934-1938 simple average yield from Form SR-101, table 3. Enter in line 6, columns E and F, the 1939 preliminary and final normal yields from columns 12 and 15, respectively, Form SR-304 R. Enter in line 7, column D, the simple average of the yields during the period 1935 to 1939 (line 12, column C \div by 5).

Part V. INSTRUCTIONS FOR DETERMINING 1939 POTATO ACREAGE ALLOTMENTS AND NORMAL YIELDS

Sec. 51. ELIGIBILITY FOR 1939 POTATO ALLOTMENTS

A. Eligible Counties

Commercial potato counties will be counties in which potato allotments were established in 1938 and any other county in the Southern Region provided there are located in the county 50 or more farms producing 200 bushels of potatoes or more as shown by the 1934 census of agriculture or such supplemental data as may be available to the Agricultural Adjustment Administration; provided, that the following exceptions may be made upon recommendation of the State committee and approval of the Regional Director.

(1) Any county in which it is determined that there are located 40 or more farms producing 200 bushels of potatoes may be designated a commercial county.

(2) Any county in a State in which 75 percent or more of the total potato acreage in the State is normally planted on farms producing 200 bushels of potatoes or more may be designated a commercial county.

(3) Any county having a commercial potato producing area adjoining a county which has been designated a commercial county may be designated a commercial county.

(4) Any county in which it is determined that there are located not more than 60 farms producing 200 bushels or more may be designated a non-commercial county.

(5) Any county in which potato growers were not offered an opportunity to ballot in the 1937 referendum on potato allotments may be designated a non-commercial county.

(6) All counties in a State may be designed non-commercial counties if not more than 20 percent of the total acreage in the State is planted on farms normally producing 200 bushels of potatoes or more in counties which would otherwise be designated commercial counties.

(7) All counties in a State may be designated non-commercial counties if the number of counties which otherwise would be designated as commercial potato counties comprise less than 5 percent of the total number of counties in the State.

B. Eligible Farms

In counties designated as commercial potato counties, allotments shall be determined for each farm on which potatoes were planted for market during any of the years 1936, 1937, or 1938 and on which the normal potato acreage is 3 acres or more. No potato allotments shall be established for any farm on which the acreage normally planted to potatoes is determined to be less than 3 acres.

Sec. 52. RULE OF FRACTIONS

All acreages and yields on Form SR-304-Po should be expressed to the nearest whole acre; except that entries of less than 10 acres shall be expressed to the nearest tenth of an acre.

Sec. 53. COUNTY OFFICE INSTRUCTIONS FOR DETERMINING POTATO ACREAGE ALLOTMENTS AND NORMAL YIELDS

Potato acreage allotments will be determined for farms as constituted in 1938. For farms which are combined or subdivided prior to the beginning of the planting season, potato acreage allotments will be combined or divided as agreed upon in writing by the operators and approved by the county committee or, in the absence of such an agreement, upon the basis of the cropland on the farm adapted to the production of potatoes. No changes in allotments will be permitted after the beginning of the planting season.

A. For Group 1 Farms

Farms on which potato acreage allotments were established in 1938 shall be designated as group 1 farms and the 1939 potato acreage allotments for such farms will be determined by multiplying the 1938 potato acreage allotment for the farm by the ratio of the respective 1939 county allotment, minus the 1939 allotment for farms not receiving allotments in 1938, to the 1938 county allotment. The 1939 acreage allotments for farms not receiving allotments in 1938 shall be determined pursuant to subsection B of this section.

The normal yield for all such farms will be established by the community committee and adjusted if necessary by the county committee. The normal yield of potatoes for any farm shall be the yield which may reasonably be expected from the land devoted to the production of potatoes in 1939 with due consideration for type of soil, drainage, production practices, general fertility of the land and the yield of such crop customarily secured on the farm. The weighted average yield for all farms in both groups 1 and 2 in any county shall not exceed the county average yield established by the Secretary.

Data for all farms on which potato acreage allotments were established in 1938 will be listed on Form SR-304-Po, "1939 Listing Sheet for Potatoes," in numerical order according to the 1938 serial number, and will be obtained from Form SR-204f, "1938 Listing Sheet for Potatoes." Only one copy of Form SR-304-Po will be prepared and all entries must be made either in permanent ink or with a 4-H hard pencil. Only columns 1 through 5 and 19 through 22 shall be executed. The procedure is as follows:

Column number and heading	Source of information
1. 1938 serial number.....	Column 1, Form SR-204f.
2. 1939 serial number.....	Leave blank pending instructions.
3. Name of operator in 1938.....	Form SR-204f.
4. Name of operator in 1939.....	Enter as soon as available if different from 1938 operator.
5. Total cropland.....	Column 3, Form SR-204f.
6. Through 18.....	Leave blank.
19. 1938 acreage allotment ¹	Column 21, Form SR-204f.
20. 1939 acreage allotment ¹	Column 19 times county factor.
21. Normal yield.....	Column 22, Form SR-204f, adjusted if necessary.
22. Production.....	Column 20 times column 21.

¹ Column heading on each page of the tabulation should be changed as indicated.

If additional adjustments in normal yields are necessary, columns 24, 25, 27, and 28 may be used. As soon as the tabulation has been completed and checked the county committeemen should indicate their approval by entering their signatures and date of signature on the first page of the tabulation in the spaces provided.

The tabulation and Forms SR-204f should then be transmitted to the State office.

B. For Group 2 Farms

Group 2 farms will include all farms on which potatoes were planted for market during any of the years 1936, 1937, and 1938 and on which the normal potato acreage is 3 acres or more in (1) those counties in which potato allotments were not established in 1938 but which are designated as commercial potato counties for 1939, and (2) those counties which were designated as commercial potato counties in 1938 and on which potato allotments were not establish in 1938. Potato acreage allotments for such farms shall be established on the basis of good soil management, tillable acreage on the farm, type of soil, topography, degree of erosion, production facilities, and the acreage of potatoes customarily grown on the farm. The potato acreage allotment for any farm shall be comparable with the allotments for other farms in the same community which are similar with respect to such factors.

In order to establish potato allotments for such farms in 1939 and to determine the proportionate part of the county allotment to be allotted to such farms, it will be necessary to obtain data from the operators thereon. These data should be obtained for *every such farm* (100 percent sign-up) which produced 3 acres or more of potatoes in either of the years 1936, 1937, or 1938.

A new form has not been prepared on which to record this information since the 1937 work sheet, Form SR-101, may be used conveniently for this purpose. Table 2 on the reverse side of the work sheet should be executed, using potato data instead of peanut data. Change the word "Peanut" in the heading of this table to the word "Potato." In the columns headed "Production" and "Yield per acre" the word "Pounds" should be changed to "Bushels." Delete all years in the first column except 1936 and enter the years 1937 and 1938 in lines immediately below. Change the line labeled "1928" to "Average" and the line labeled "Total" to "Usual acres." The line labeled "Average" should be changed to "Recommended allotment—(Community Committee)," and the line immediately below should be changed to "Recommended allotment—(County Committee—preliminary)." The last line of the table labeled "Adjusted average (County Committee)" should be changed to "Final Allotment."

Enter in table 2 the acreage for the farm for the years 1936 and 1937 as reported by the operator and for 1938 as shown on the 1938 report of performance for the farm. Production data, substantiated by the operator insofar as practicable, should be obtained from the operator and entered in table 2. Sales receipts, receipts for seed bought, records of shipments, or any other available evidence may be accepted as substantiating evidence. Enter the average acreage and production in the line which has been changed to "Average." In obtaining this average divide the total of the data entered for the

individual years by the number of years. The community committee should enter its recommendation of the usual acreage of potatoes for the farm in the line which has been changed for this purpose. In recommending a usual acreage the committee should use the 1936-1938 average acreage adjusted by taking into consideration good soil management, the tillable acreage on the farm, the type of soil, topography, production facilities, the crop rotation system, the acreage of potatoes customarily grown on the farm, and the acreage of food and feed crops needed for home consumption on the farm. The 1939 recommended acreage allotment and normal yield for the farm should be entered in the spaces provided. The allotment recommended should not exceed 90 percent of the usual acres for the farm and the sum of such allotments for all farms in the county must not exceed the county allotment for potatoes. The space below this line, provided for the county committee adjustments, will be used by the county committee if adjustments are necessary to place farms in different communities of the county on an equitable basis or if it is necessary to make adjustments to conform to the county limits for acreage and production. In the space immediately below table 4, the number of families on the farm in 1939 (or in 1938 if data for 1939 are not available) should be entered and properly designated; for example "4 families."

For those farms not covered by a 1937 work sheet all the above data should be entered, and in addition the space above section I, and line 1 of section I, and all of section III of the work sheet should be executed in accordance with instructions in SRB-102, except that the name of the 1939 operator will be shown in the space above section I. These work sheets should be numbered consecutively beginning with 8001, provided, however, that if numbers in this series were used in 1938, numbers in a new series beginning with the next succeeding serial number should be used for 1939.

When the data listed above have been obtained from potato producers and it is determined that the survey is complete with respect to farms which produced 3 acres or more of potatoes in either 1936, 1937, or 1938 and that all such work sheets are in the county office, such data will be entered on Form SR-304-Po, "1939 Listing Sheet for Potatoes." Only one copy of Form SR-304-Po will be prepared and all entries must be made either in permanent ink or with a 4-H hard pencil. Columns 1 through 25 (and 26 through 28, if necessary) shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1938 serial number.....	Form SR-101.
2. 1939 serial number.....	Leave blank pending instructions.
3. Name of 1938 operator.....	Enter from county office records.
4. Name of 1939 operator.....	Enter as soon as available, if different from 1938 operator.
5. Total cropland.....	Line 1, column M (or column K), Form SR-101.
6. 1936 potato acreage.....	Table 2, Form SR-101.
7. 1936 potato yield.....	Table 2, Form SR-101.
8. Production.....	Column 6 \times column 7.
9. 1937 potato acreage.....	Table 2, Form SR-101.
10. 1937 potato yield.....	Table 2, Form SR-101.

Column number and heading	Source of information
11. Production-----	Column 9 \times column 10.
12. 1938 potato acreage-----	Table 2, Form SR-101.
13. 1938 potato yield-----	Table 2, Form SR-101.
14. Production-----	Column 12 \times column 13.
15. 1936-38 average acreage-----	(Column 6+column 9+column 12) ÷ number of years for which data are shown.
16. 1936-38 average yield-----	Column 17 ÷ column 15.
17. 1936-38 average production-----	(Column 8+column 11+column 14) ÷ number of years for which data are shown.
18. Usual potato acreage-----	Table 2, Form SR-101.
19. Families on farm-----	Below Table 4, Form SR-101.
20. Potato acreage allotment recom- mended by community commit- tee.	Table 2, Form SR-101.
21. Potato yield recommended by com- munity committee.	Table 2, Form SR-101.
22. Production-----	Column 20 \times column 21.
23. Potato acreage allotment recom- mended by county committee (Preliminary).	Table 2, Form SR-101.
24. Potato yield recommended by county committee.	Table 2, Form SR-101.
25. Production-----	Column 23 \times column 24.
26. Approved allotment-----	Table 2, Form SR-101.
27. Approved yield-----	Table 2, Form SR-101.
28. Production-----	Column 26 \times column 27.

As soon as the tabulation has been completed and checked the county committeemen should indicate their approval by entering their signatures and the date on the first page of the tabulation in the spaces provided. The tabulation and work sheets should then be transmitted to the State office.

Sec. 54. STATE OFFICE PROCEDURE FOR CHECKING FORMS SR-304-Po AND APPROVAL OF POTATO ACREAGE ALLOTMENTS AND NORMAL YIELDS

When the tabulations and work sheets (and Forms SR-204f, if any) are received in the State office the data entered on Forms SR-304-Po, should be checked for accuracy. All summarizations and computations should also be checked. In the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted with a red pencil.

A county summary should then be prepared and the total acreage allotments and production recommended should be compared with the county allotment. If such total for all work sheets does not exceed their proportionate part of the county limit, and the State committee approves such allotments, a complete county summary (showing totals for all columns) together with the State committee's recommendation for approval should be transmitted to the Washington office for final approval.

Sec. 55. EXECUTION OF TABLE 3, POTATOES, SECTION II, FORM SR-301

Data shall be entered in Table 3, Form SR-301, for each farm in counties designated as commercial potato counties under the 1939 Agricultural Conservation Program on which commercial potatoes were harvested in any of the three years during the period 1937 to 1939. For years in which the farm is nonidentical with 1939 no production, acreage, or yield data shall be entered and the letter "N" shall be entered in the margin to the right of column L.

The word "Peanuts" in the heading of Table 3 shall be deleted and the words "Commercial Potatoes" inserted.

(1) **Kind of Record.**—A symbol shall be entered in the margin to the right of column L for each year describing the kind of record from which the acreage and production data are secured.

(a) The letter "R" shall be used to designate the year(s) in which the acreage was measured under the agricultural conservation program and the production is substantiated by *reliable records*. *Reliable records* of production are authentic sales receipts or other records of production acceptable to the county committee. Records submitted by the producer for each year shall be carefully examined by the county committee and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used to designate the year(s) for which the acreage is taken from agricultural conservation program measurements, but for which the production is reported by the producer and is not supported by reliable records.

(c) The letter "X" shall be used to designate the year(s) for which the acreage is reported by the operator.

(d) The letter "N" shall be used to designate the year(s) in which the farm is not identical with the farm as it is constituted in 1939.

For any year(s) in which commercial potatoes were not produced on the farm, the space in columns G, H, and I shall be lined out.

(2) **Execution of columns G and H.**—For the year(s), if any, for which the operator has made available reliable records of production for his entire crop, the entries for column G shall be secured from such records. Reliable records of acreage measurements for 1937 shall be secured from Form SR-108, if available, and for 1938 from Form SR-208, line 5, column D, or Form SR-213, line 3, column D.

An "R" shall be entered in the margin to the right of column L for each year for which both acreage and production are secured from reliable records.

Enter in line 6, column H, the 1939 acreage of commercial potatoes from the 1939 Performance Report, Form SR-312, as soon as available. Enter in column G the 1939 production furnished by the operator when performance is checked. Such production may be adjusted by the county committee, if necessary, in order to reflect the true yield for the farm in 1939. The 1939 production and yield in columns G and I, respectively, may be again adjusted later if authentic sales records of the entire crop are submitted by the operator, in

which case the symbol entered in the margin to the right of column L shall be changed from "O" to "R." Enter the *total* of the acreage and production in lines 4 through 6, columns G and H, in line 12, columns G and H, respectively.

(3) **Execution of column I.**—The yields to be entered in column I shall be computed by dividing the production in column G for each year by the acreage in column H. All yield data shall be expressed to the nearest bushel.

(4) **Execution of columns J, K, and L.**—Enter in line 6, columns K and L, the 1939 preliminary and final normal yields from columns 24 and 27 of Form SR-304-Po. Enter in line 7, column J, the weighted average yield for 1937, 1938, and 1939 (line 12, column G, divided by line 12, column H).

Part VI. INSTRUCTIONS FOR DETERMINING 1939 PEANUT ACREAGE ALLOTMENTS AND NORMAL YIELDS

Sec. 61. FARMS FOR WHICH A 1939 PEANUT ACREAGE ALLOTMENT WILL BE DETERMINED

A peanut acreage allotment will be determined for each farm for which a 1938 peanut acreage allotment was or could have been established (in counties not designated as commercial peanut counties under the 1938 Agricultural Conservation Program, for each farm in commercial peanut-producing areas on which peanuts were produced for market during any of the years 1935 to 1938, inclusive) and also for farms in commercial peanut-producing areas on which peanuts will be produced for market in 1939 for the first time since 1934. Peanut acreage allotments will be determined for farms as constituted in 1938. Instructions regarding subdivisions or combinations of 1939 allotments are contained in part X of this bulletin.

"Peanuts for Market" means only those peanuts separated from the vines by mechanical means and from which the principal part of the production is sold to persons off the farm.

"Commercial Peanut-Producing Area" means Georgia and Alabama and designated counties in Florida and Texas; *provided*, That any county not producing more than 300 acres of peanuts for market in 1938 may be excluded.

Sec. 62. RULE OF FRACTIONS

All acreages and yields on Form SR-304-P, "Listing Sheet for 1939 Farm Peanut Acreage Allotments and Yields," should be expressed to the nearest whole number.

Sec. 63. DETERMINATION OF ACREAGE ALLOTMENTS

The procedure outlined below shall be followed in determining peanut acreage allotments for individual farms. All acreage data to be entered on Form SR-304-P will be obtained from 1938 Reports of Performance, Forms SR-208 and SR-213. Only one copy of Form SR-304-P will be prepared and all entries must be made either in permanent ink or with a 4-H hard lead pencil. Data for farms will be tabulated in two separate groups; namely, group 1 which will include data for all farms for which a 1938 peanut acreage allotment was or could have been established (in counties not designated as commercial counties under the 1938 Agricultural Conservation Program, for all farms on which peanuts were produced for market during any of the years 1935 to 1938, inclusive) and group 2 which will include data for all farms in commercial peanut-producing areas on which peanuts will be produced for market in 1939 for the first time since 1934. Farms in each group shall be listed in numerical

order according to the 1938 serial number and tabulations prepared and acreage allotments determined on Form SR-304-P as follows:

A. Determination of Allotments for Farms in Group 1

Allotments for group 1 farms shall be determined first. Enter in the space provided on each Form SR-304-P the page number, the name of the county and State, and the group number (1).

Enter in item 1 on the first page of the tabulation the county acreage allotment. Enter 85 percent of item 1 in item 2. Columns 1 through 8 shall be filled out in accordance with the following instructions:

Column number and heading	Source of Information ¹
1. 1938 serial number.....	Form SR-208 or SR-213.
2. 1939 serial number.....	Leave blank pending instructions.
3. Name of 1938 operator.....	Form SR-208 or SR-213.
4. Name of 1939 operator.....	Enter as soon as available, if different from 1938 operator.
5. 1938 acreage of peanuts.....	Line 6, column C or D, Form SR-208 or line 4, column C or D, Form SR-213, whichever is applicable. ²
6. Tilled acreage adjusted.....	Line 22, column D, Form SR-208 or line 20, column D, Form SR-213.
7. 1938 cotton acreage.....	Line 1, column D, Form SR-208 or Form SR-213. ³
8. Tilled acreage adjusted for peanuts.	Column 6 — column 7.

¹ If a work sheet, Form SR-101, and a Report of Performance, Form SR-208 or SR-213, were not obtained under the 1938 Agricultural Conservation Program for any farm, a work sheet and a Report of Performance should be obtained in accordance with instructions contained in applicable bulletins, except that for group 2 farms the 1939 intended acreage of peanuts for market should be entered to the left of column A on line 6, Form SR-208 or line 4, Form SR-213.

² In the event no peanuts were produced for market in 1938, enter and encircle the 1938 peanut acreage allotment or if no acreage allotment was established, enter and encircle the acreage which the county committee determines would have constituted an equitable allotment for 1938.

³ If no cotton was grown on the farm in 1938, enter and encircle the 1939 cotton-acreage allotment, if any.

Columns 5 through 8 should be summarized and the total of column 8 should be entered in item 3. Enter in item 4 the result, carried at least four places beyond the decimal point, obtained by dividing item 2 (85 percent of county allotment) by item 3 (tilled acreage adjusted).

For each farm enter in column 9 the smaller of

- (a) the result obtained by multiplying the entry in column 8 by the factor (item 4), or
- (b) the entry in column 5.

Column 9 should then be summarized and the total entered in item 5. Enter in item 6 the result obtained by subtracting item 5 from item 1. The reserve in item 6 (less any part of such acreage which the county committee determines should be held as a reserve for late work sheets and for correction of errors) is available for distribution to any group 1 farm and should be distributed by the county committee, with the assistance of other local committees, taking into consideration the acreage of peanuts for market customarily grown on the farm, other special allotments established for the farm, type of soil, topography, crop-rotation practices, and other physical factors affecting the production of peanuts for market.

In making these additional allotments the county committee should enter in column 10 that part of the reserve which is to be added to the entry in column 9. Enter in column 11 the final 1939 farm peanut acreage allotment which will be the sum of columns 9 and 10. The totals of columns 10 and 11 must not be in excess of item 6 and item 1, respectively.

As soon as the acreage tabulation for group 1 farms has been completed and approved by the county committee, it should be transmitted to the State office for audit and approval if found correct. As soon as the county committee has received approval of the allotments, each operator should be notified of the allotment approved for his farm.

B. Determination of Allotments for Farms in Group 2

Operators of farms in this group must advise the county committee prior to February 15, 1939, that peanuts for market will be produced thereon in 1939 for the first time since 1934.

Enter in the spaces provided on each Form SR-304-P the page number, the name of the county and State, and the group serial number (2).

Columns 1 through 4 and 6 through 8 shall be filled out in accordance with the instructions for group 1 farms. Enter in column 5 the operator's 1939 intended acreage of peanuts. Enter in column 9 the smaller of (a) the entry in column 5 or (b) the result obtained by multiplying the entry in column 8 by the factor (item 4) used in determining allotments for group 1 farms. The maximum allotment for any group 2 farm will be the entry in column 9 for such farm.

Columns 10 and 11 should be filled out as follows:

Column number and heading	Source of information
10. Recommended 1939 acreage allotment. ¹	As recommended by the community committee, but not in excess of column 9.
11. Recommended 1939 acreage allotment. ¹	As recommended by the county committee, but not in excess of column 9.

¹ Column heading on each page of the tabulation should be changed as indicated.

In recommending a peanut acreage allotment for group 2 farms, community and county committees shall take into consideration other special acreage allotments established for the farm; the type of soil; topography; crop rotation practices and other physical factors affecting the production of peanuts for market; and the peanut acreage allotments established for farms in group 1 which are similar with respect to the above factors. The committees should determine and recommend an acreage allotment based upon a percentage of the acreage of peanuts for market which they find the farm is capable of growing in 1939. The acreage on the farm adapted to the production of peanuts which is being tilled or has been tilled during the previous year, will reflect the several factors to be considered and will serve as the basic index of the farm's capacity to produce peanuts for market. In no event shall the committees recommend an acreage allotment in excess of the entry in column 9.

As soon as the acreage tabulation for group 2 farms has been completed and approved by the county committee, it should be transmitted to the State office for analysis and approval. As soon as the county committee has received approval of the allotments each operator should be notified of the allotment approved for his farm.

As soon as performance has been checked on each group 2 farm the 1939 measured acreage of peanuts for nuts shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment the allotment shall be reduced to the measured acreage. Column 12, Form SR-304-P, shall be headed "Preliminary Acreage Allotment" and column 19, Form SR-304-P, shall be headed "Final Farm Acreage Allotment." The final farm acreage allotments for group 2 farms shall be entered in such column and shall be the smaller of (1) the acreage allotment in column 12, Form SR-304-P, or (2) the 1939 measured acreage as shown on the Performance Report, Form SR-312.

The peanut acreage allotment for group 2 farms in column 9, Form SR-304-G, shall be corrected to agree with the peanut acreage allotments for such farms in column 19, Form SR-304-P. Such corrections on Form SR-304-G shall be made by lining out the original entry and inserting the correct entry immediately above in the same space.

If Form SR-304-G has been transmitted to the State office the county office shall furnish the State office with a summary of the revisions made in the peanut acreage allotments for group 2 farms and the State office shall correct the peanut acreage allotments for group 2 farms in column 9, Form SR-304-G, as indicated above.

Sec. 64. DETERMINATION OF NORMAL YIELDS PER ACRE

After the acreage allotments for group 1 and group 2 farms have been approved by the State committee, Form SR-304-P should be returned to the county office for the determination of individual farm yields. The county office shall enter in columns 13 and 14 the final approved 1937 and 1938 yield from columns 13 and 20, respectively, Form SR-204-P. If data with respect to the farm are not listed on Form SR-204-P, enter and encircle in column 14 the latest normal yield approved for the farm. The county committee, with the assistance of other local committees, should enter in column 15 the yield which it determines may reasonably be expected from the land devoted to the production of peanuts for market in 1939 with due consideration for type of soil, production practices, general fertility of the land, and the yield of peanuts customarily made on the farm. Enter in column 16 the production obtained by multiplying the yield in column 15 by the acreage allotment in column 11 or 12, whichever is applicable.

If the result obtained by dividing the total of column 16 by the total of columns 11 (for group 1) and 12 (for group 2) is not in excess of the approved county normal yield, no further adjustments will be required if such yields are found correct after audit in the State office. If, however, the result so obtained is in excess of the approved county normal yield, columns 17 and 18 may be used for adjustments. After the county committeemen have indicated their approval of the normal yields per acre by entering their signatures

and the date in the spaces provided on each page of the tabulation, the tabulation should be transmitted to the State office for audit and approval, if found to be correct. As soon as the county committee has received approval of the normal yields, each operator should be notified of the normal yield established for his farm.

Sec. 65. STATE OFFICE PROCEDURE FOR CHECKING FORMS SR-304-P

Forms SR-304-P shall be checked in the State office as indicated below, and in the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted using a red pencil.

A. Acreage Tabulation for Group 1 Farms

In order to determine that individual farm acreage allotments have been correctly determined, the State office should check each allotment item and the total of columns 5 and 11. The State office should also check a representative number (not less than 25 percent) of farms to determine that each entry for such farms is correct. If it is found that such entries are incorrect, the entries for all farms should be checked. After the tabulation for a county has been checked and approved by the State committee, it should be returned to the county office and the county committee instructed to notify the operators of their 1939 acreage allotments.

B. Acreage Tabulation for Group 2 Farms

The State office should check each entry in column 11 and if any such entry is in excess of the entry in column 9, it must be corrected. The State office should also check a representative number of farms (not less than 25 percent) to determine that each entry for such farms is correct. If it is found that such entries are incorrect, the entries for all farms should be checked.

Data for all columns should be summarized by counties for all group 2 farms in the State before any allotments for such farms are released to counties. The State committee should review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis, as compared with county committee recommendations in other counties, such committee should be instructed to review its recommendation of acreage allotments for group 2 farms. After all corrections, if any, have been made a State summary should be prepared. The total of column 11 for all group 2 farms shall be compared with the State reserve for new growers and if it is equal to or less than the State reserve, Forms SR-304-P may be returned to the respective counties and the county committees instructed to notify the operators of their 1939 peanut acreage allotments. If the total of column 11 for all group 2 farms is in excess of the State reserve for new growers, it will be necessary to reduce the farm acreage allotments in column 11 pro rata unless otherwise recommended by the State committee and approved by the Director of the Southern Division. In the event the allotments are reduced pro rata, enter the State reserve as item 1 on the State summary for group 2 farms. As item 2 enter the total of column 11 for all group 2 farms. As item 4 enter the result, carried at least four places beyond the decimal point, obtained by dividing item 1 by item 2. Final allot-

ments for group 2 farms will be determined by multiplying the entry in column 11 by the factor obtained as outlined above and will be entered in column 12. In such cases column 12 should be so designated on each page of the tabulation.

C. Normal Yields

The State office should check the entries in column 16 or 18, whichever is applicable, and determine that the weighted average yield for all farms in the county does not exceed the yield established for the county. If found to be incorrect, the tabulation should be returned to the county office and the county committee advised as to the necessary corrections. If found to be correct, the tabulation should be returned to the county office and the county committee advised that the normal yields have been approved and instructed to notify each operator of the normal yield for his farm.

Sec. 66. EXECUTION OF TABLE 3, PEANUTS, SECTION II, FORM SR-301

Data shall be entered in table 3, Form SR-301, for each farm in counties designated as commercial peanut counties under the 1939 Agricultural Conservation Program on which commercial peanuts were produced in any of the years 1935 to 1939, inclusive. For years for which the farm is nonidentical with 1939 no production, acreage, or yield data shall be entered and the letter "N" shall be entered in the margin to the right of column L.

(1) KIND OF RECORD

A symbol shall be entered in the margin to the right of column L for each year describing the kind of record from which the acreage and production data are secured.

(a) The letter "R" shall be used to designate the year(s) in which the acreage and production data are based on *reliable records*. *Reliable records* of acreage are measurements under the agricultural adjustment or conservation programs. *Reliable records* of production are authentic sales receipts or other records of production acceptable to the county committee. The records for each year shall be carefully examined by the county committee and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used to designate the year(s) in which the acreage data are based on *reliable records* but for which the production is not supported by reliable records.

(c) The letter "X" shall be used to designate the year(s) for which the acreage is obtained from reports by the operator and not supported by *reliable records*.

(d) The letter "N" shall be used to designate the year(s) in which the farm is not identical with the farm as it is constituted in 1939.

If records of production are not furnished by the operator, the production for each year should be obtained from Table 2 of Form SR-101.

For any year(s) in which peanuts were not produced on the farm, the space in columns G, H, and I shall be lined out.

(2) EXECUTION OF COLUMNS G AND H

For the year(s), if any, for which the operator has made available reliable records of production, the entries for column G shall be secured from such records. Reliable records of acreage measurements may be secured as indicated in the table below:

Line No.	Year	Source of information for column H
2	1935	Form PN-18, item 2, "Supervisor's Report of 1935 Compliance."
3	1936	Form SR-8, line 13, column A.
4	1937	Form SR-108, line 10, column B.
5	1938	Form SR-208, line 6, column C or D, or Form SR-213, line 4, column C or D.

An "R" shall be entered in the margin to the right of column L for each year for which *both* acreage and production are secured from reliable records.

An "O" shall be entered in the margin to the right of column L for each year for which the acreage data are secured from reliable records but for which reliable records are not available for production.

An "X" shall be entered in the margin at the right of column L for each year for which the acreage data cannot be secured from reliable records.

Enter in line 6, column H, the 1939 acreage of peanuts from the 1939 Performance Report, Form SR-312, as soon as available. Enter in column G the 1939 production if authentic records are submitted by the operator. Farm operators should be notified that records of 1939 production will be required in determining normal yields for 1940 and should be requested to furnish authentic records as soon as possible after peanuts have been thrashed, and in no case later than December 1, 1939. For 1939 sales receipts and thrashing tickets or certificates of farm storage may be considered as reliable records. For those farms for which records of 1939 production have not been furnished by the operator by December 1, enter in column G the 1939 production furnished by the operator when performance is checked. Such production may be adjusted by the county committee, if necessary, to reflect the true production of the farm in 1939. Enter the total of the acreage and production in lines 2 through 6, columns G and H, in the respective column in line 12.

(3) EXECUTION OF COLUMN I

The yields to be entered in column I shall be computed by dividing the production in column G for each year by the acreage in column H. All yield data shall be expressed to the nearest pound.

(4) EXECUTION OF COLUMNS J, K, AND L

Enter in line 6, columns K and L, the 1939 preliminary and final normal yields from columns 15 and 17 of Forms SR-304-P. Enter in line 7, column J, the weighted average yield for the period 1935 through 1939 (line 12, column G, divided by line 12, column H).

Part VII. INSTRUCTIONS FOR DETERMINING 1939 COMMERCIAL VEGETABLE ALLOTMENTS

Sec. 71. FARMS FOR WHICH A 1939 COMMERCIAL VEGETABLE ALLOTMENT WILL BE ESTABLISHED

Commercial vegetable allotments will be determined for each farm in counties included in the commercial vegetable producing area(s) on which the average acreage of land planted to commercial vegetables in 1936 and 1937 was 3 acres or more and on which commercial vegetables were grown in 1938 for the first time since 1935.

"Commercial vegetables" means the acreage of vegetables or truck crops (including potatoes on farms where a potato acreage allotment is not established, sweetpotatoes, tomatoes, sweet corn, melons, cantaloupes, strawberries, commercial bulbs and flowers, but excluding peas for canning or freezing, sweet corn for canning, and artichokes for use other than as vegetables) of which the principal part of production is sold to persons not living on the farm: *Provided*, That in any county designated by the State committee, with the approval of the regional director, as a county in which substantially all tomatoes grown are produced for canning and it is administratively practicable to distinguish between tomatoes for canning and tomatoes for other purposes, tomatoes for canning shall not be classified as commercial vegetables.

Sec. 72. DETERMINATION OF COUNTIES TO BE INCLUDED IN COMMERCIAL VEGETABLE AREAS

Commercial vegetable counties will be counties in which vegetables are grown on a commercial basis provided that the following exceptions may be made upon recommendation of the State committee and approval of the administrator of the Agricultural Adjustment Administration.

(1) No county will be designated as a commercial vegetable county under the 1939 Agricultural Conservation Program if the 1936 and 1937 average acreage of commercial vegetables in such county is less than 100 acres. In making this determination the estimated acreage on farms with less than 3 acres of commercial vegetables may be excluded.

(2) Any county may be excluded from the commercial vegetable area if (a) no substantial part of the vegetables produced are marketed in other than local markets; ⁴ (b) there is no substantial tendency to increase vegetable acreage in the county, (c) a substantial portion of the acreage of commercial vegetables in the county was planted prior to January 1, 1939, and prior to establishing farm vegetable allotments; or (d) sufficient data

⁴It shall be held "that no substantial part of the vegetables produced are marketed in other than local markets," if substantially all of the commercial vegetables marketed from such county do not create serious instability in the year to year demand in such markets for vegetables shipped from other areas.

are not available regarding harvested acreage, trends in acreage, and points at which vegetables are marketed.

For the purpose of determining vegetable area(s) potatoes in non-commercial counties in 1939 shall not be included as commercial vegetables. In determining the acreage of commercial vegetables in a county the county committee should tabulate the following items:

Column number and heading	Source of Information
1. 1938 serial number-----	Form SR-208 or SR-213, whichever is applicable.
2. 1936 acreage of commercial vegetables.	Below section 4, Form SR-212.
3. 1937 acreage of commercial vegetables.	Below section 4, Form SR-212.
4. Average acreage of commercial vegetables.	Column 2 plus column 3 divided by 2 (divide by 2 in all cases).
5. 1938 acreage of commercial vegetables.	Line 8, column C, Form SR-208, or line 6, column C, Form SR-213, whichever is applicable.
6. Acreage of commercial potatoes ¹ in 1936.	As determined by county committee considering the total acreage of potatoes as reported on Form SR-8.
7. Acreage of commercial potatoes ¹ in 1937.	As determined by county committee considering the total acreage of potatoes as reported on Form SR-108.
8. Average acreage of commercial potatoes ¹ .	Column 6 plus column 7 divided by 2.
9. Average commercial vegetable ¹ acreage (excluding potatoes).	Column 4 minus column 8.

¹ In counties where commercial potato allotments were established in 1938 it will not be necessary to execute columns 6, 7, 8, and 9.

The county committee should raise the commercial vegetable acreage as determined from the above tabulation to 100 percent for the county to determine the total acreage of commercial vegetables in the county.

Sec. 73. RULE OF FRACTIONS

All acreages on Form SR-304V should be expressed to the nearest whole acre; except that, acreages of less than 10 shall be expressed to the nearest tenth of an acre.

Sec. 74. INSTRUCTIONS TO COUNTY OFFICES

All data with respect to commercial vegetable allotments for 1939 will be listed on Form SR-304V, "Listing Sheet for 1939 Commercial Vegetable Allotments." Such data will be obtained from Forms SR-209 (or Form SR-212), Forms SR-204F, and from 1938 Reports of Performance, Forms SR-208. Only one copy of Form SR-304V will be prepared in the county office and all entries must be made either with permanent ink or with a 4-H lead pencil. Data for farms will be tabulated in numerical order according to the 1938 farm serial number.

Tabulation of Form SR-304V

Enter in the spaces provided on each page of Form SR-304V the page number and name of the county and State. Each farm on which the average acreage of land planted to commercial vegetables

in 1936 and 1937 was 3 or more acres shall be listed on Form SR-304V and columns 1 through 15 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1938 serial number-----	Form SR-208.
2. 1939 serial number-----	Leave blank pending instructions.
3. Name of 1938 operator-----	Form SR-208.
4. Name of 1939 operator-----	Enter as soon as available if different from 1938 operator.
5. Tilled acreage-----	Line 22, column C, Form SR-208.
6. 1936 commercial vegetable acreage.	Below section 4, Form SR-212.
7. 1937 commercial vegetable acreage.	Below section 4, Form SR-212.
8. 1938 commercial vegetable acreage.	Line 8, column C, Form SR-208.
9. 1936 and 1937 average commercial vegetable acreage.	Line 7, column G, section IV, Form SR-209.
10. Acreage of commercial potatoes in 1936. ¹	Column 4, Form SR-204F.
11. Acreage of commercial potatoes in 1937. ¹	Column 7, Form SR-204F.
12. 1936 and 1937 average acreage of commercial potatoes. ¹	Column 10 plus column 11 divided by 2.
13. 1936 and 1937 average acreage of commercial vegetables ¹ (including potatoes).	Column 9 plus column 12.
14. Community committee adjustment.	If the community committee determines that the acreage of commercial vegetables as shown in column 9 or column 13, whichever is applicable, is not representative of the present farming operations on the farm, adjustments may be made in column 14. In making these adjustments the committees should take into consideration the acreage of vegetables for market customarily grown on the farm, special allotments established for the farm, the type of soil, topography, crop rotation practices, and other physical factors affecting production of vegetables for market. The total of column 14 for all commercial vegetable farms in the county must not exceed the total of column 9 or column 13, whichever is applicable, for such farms.
15. County committee adjustment.	If the county committee determines that the vegetable acreage allotments recommended by the community committees are not adequate and representative and comparable as between farms and communities in the county it should enter its adjustment of the commercial vegetable acreage allotment in column 15, taking into consideration the above-mentioned factors. The total of column 15 for all commercial vegetable farms in the county must not exceed the total of column 9 or column 13, whichever is applicable, for such farms.
16. Columns 16 through 20----	Leave blank pending instructions.

¹ To be executed only in those counties that were designated commercial potato counties in 1938 and are not designated as commercial potato counties in 1939.

After data for all commercial vegetable farms on which the average acreage of land planted to commercial vegetables in 1936 and 1937 was 3 acres or more have been listed on Form SR-304-V, the county committeemen should indicate their approval by entering their signatures and the date in the spaces provided and transmit such forms to the State office for review and approval if found to be correct.

Sec. 75. INSTRUCTIONS TO STATE OFFICE

The farm acreage allotments for any county cannot exceed the 1936-37 average acreage of commercial vegetables as shown in the applicable column 9 or 13; except that, not in excess of one percent of the 1936-37 average acreage for all commercial vegetable farms in the State for which 1939 acreage allotments are established, may be used by the State committee in making allotments to farms on which commercial vegetables were grown in 1938 for the first time since 1935. Such allotments, insofar as possible, shall be limited to one percent of the 1936-37 average acreage for farms in the same county and only that part of the one percent which is necessary in order to avoid unduly reducing allotments to old farms may be used.

When the listing sheets, Forms SR-304-V, are received in the State office the basic data should be checked for accuracy. The same sources if available will be used in checking as used in obtaining the data. The person who reviews Form SR-304-V shall sign his name and enter the date in the spaces provided. After determining that the basic data on Form SR-304-V have been entered correctly, the entries for each farm should be checked to determine that the 1936 and 1937 average acreage of commercial vegetables is at least 3 acres or more. All data for any farms for which the 1936-37 average is less than 3 acres should be deleted from the listing sheet and the county totals corrected accordingly. No entry in column 15 shall be less than 3 acres and if the total of column 15 is not in excess of the applicable column 9 or 13, plus the acreage allotted to the county for farms on which commercial vegetables were grown in 1938 for the first time since 1935, the entries in column 15 may be approved as final allotments. If, however, the total of the entries in column 15 are in excess of the entries in the applicable column 9 or 13, plus the acreage allotted to the county for farms on which commercial vegetables were grown in 1938 for the first time since 1935, the State office shall return the listing sheets, Form SR-304-V, to the county committee for further adjustment. After the State office has approved the final adjustments the county committee shall be notified and instructed to notify producers of their 1939 commercial vegetable allotments.

Sec. 76. EXECUTION OF TABLE 3, COMMERCIAL VEGETABLES, SECTION II, FORM SR-301

Data shall be entered in table 3, Form SR-301, for each farm in counties designated as commercial vegetable counties under the 1939 Agricultural Conservation Program on which commercial vegetables were harvested in any of the years during the period 1936-39, inclusive, and shall represent the farm as it is constituted in 1939. *Data shall be entered in table 3 for each farm on which commercial vegetables were harvested in any of the years during the period 1936-1939,*

inclusive, and if the farm as constituted in any of the years 1936-1938, inclusive, was not identical with the farm as it is constituted in 1939, enter that part of the acreage of commercial vegetables harvested in such year(s) which the county committee determines is applicable to the farm as it is constituted in 1939.

The word "Peanuts" in the heading of table 3 shall be deleted and the words "Commercial Vegetables" inserted.

(1) KIND OF RECORD

A symbol shall be entered in the margin to the right of column L for each year, describing the kind of record from which the acreage data are secured.

The letter "R" shall be used to designate the year(s) in which the acreage was measured under the Agricultural Conservation Programs.

The letter "X" shall be used to designate the year(s) for which the acreage was reported by the operator.

The letter "N" shall *also* be used to designate the year(s) in which the farm was not identical with the farm as it is constituted in 1939. For any year(s) during which commercial vegetables were not harvested on the farm the space(s) in column H shall be lined out.

(2) COLUMN H

Data shall be entered in column H, table 3, as follows:

(a) **Line 3—1936.**—Enter in column H the 1936 acreage of commercial vegetables from column 6, Form SR-304-V, or below section IV, Form SR-212.

(b) **Line 4—1937.**—Enter in column H the 1937 acreage of commercial vegetables from column 7, Form SR-304-V, or below section IV, Form SR-212. Enter in line 4, extended, column J, the 1936-37 average acreage of commercial vegetables from column 9, Form SR-304-V.

(c) **Line 5—1938.**—Enter in column H the 1938 acreage of commercial vegetables and Irish potatoes (except in commercial potato counties potatoes will not be included) which will be the sum of the entries in lines 5 and 8, column C, Form SR-208.

(d) **Line 6—1939.**—Enter in column H the 1939 acreage of commercial vegetables plus the 1939 acreage of Irish potatoes (except that in commercial potato counties potatoes will not be included) from the total of the respective columns on the Performance Report, Form SR-312, as soon as available.

Part VIII. INSTRUCTIONS FOR DETERMINING 1939 FLORIDA CELERY ACREAGE ALLOTMENTS AND YIELDS

Sec. 81. FARMS FOR WHICH A 1939 CELERY ACREAGE ALLOTMENT WILL BE DETERMINED

A celery acreage allotment will be determined for each farm on which celery was produced in any of the years 1936 to 1938, inclusive, and also for farms on which celery will be produced in 1939 for the first time since 1935.

Sec. 82. RULE OF FRACTIONS

All acreage allotments should be expressed to the nearest tenth of an acre and all yields should be expressed to the nearest whole number.

Sec. 83. DETERMINATION OF ACREAGE ALLOTMENTS

The procedure outlined below shall be followed in determining celery acreage allotments for individual farms. Data with respect to such farms will be tabulated on columnar paper of convenient size and will be designated in the upper left corner as Form SR-304-Celery. Only one copy of Form SR-304-Celery will be prepared and all entries should be made in permanent ink or with a 4-H hard lead pencil. Data for farms will be tabulated in two separate groups; namely, group 1, which will include data for all farms on which celery was produced in any of the years 1936-38, inclusive; and group 2, which will include data for all farms on which celery will be produced in 1939 for the first time since 1935.

A. Determination of Allotments for Farms in Group 1

Allotments for group 1 farms shall be determined first. Data with respect to these farms shall be entered on Form SR-304-Celery in accordance with the following instructions:

Column number and heading	Source of information ¹
1. 1938 serial number.....	Form SR-208.
2. 1939 serial number.....	Leave blank pending instructions.
3. Name of 1938 operator.....	Form SR-208.
4. Name of 1939 operator.....	Enter as soon as available if different from the 1938 operator.
5. 1938 acreage of cropland.....	Line 16, column D, Form SR-208.
6. 1936 acreage of celery.....	Farm map or other available county office record.
7. 1937 acreage of celery.....	Farm map or other available county office record.
8. 1938 acreage of celery.....	Form SR-212.
9. Total.....	Total of columns 6, 7, and 8.
10. Average acreage.....	See instructions below.
11. Usual acreage.....	See instructions below.

¹ If a work sheet, Form SR-101, and a report of performance, Form SR-208, were not obtained under the 1938 Agricultural Conservation Program for any farm, a work sheet and a report of performance should be obtained in accordance with instructions contained in applicable bulletins except that for Group 2 farms the 1939 intended acreage of celery should be entered to the left of column A on line 8, Form SR-208.

Before the total of columns 6, 7, and 8 is entered in column 9, entries with respect to any year which is determined by the county committee to be abnormal should be stricken out and such entry should not be included in the total in column 9. Enter in column 10 the three-year annual average which will be obtained by dividing the total in column 9 by the number of years included in such total. Enter in column 11 the result obtained as follows:

(a) If the entry in column 10 represents the average of 3 years, transfer such entry to column 11.

(b) If the entry in column 10 represents the average of 2 years, enter 90 percent of column 10 in column 11.

(c) If the entry in column 10 represents 1 year, enter 80 percent of column 10 in column 11.

The county committee, with the assistance of other local committees, shall recommend and enter in column 12 a 1939 celery acreage allotment for each farm taking into consideration tillable acreage on the farm, crop rotation practices, adaptability of the soil to the production of celery, drainage, and/or irrigation facilities on the farm, and giving special consideration to small farms. In no case should the recommended 1939 acreage allotment vary more than 25 percent of the usual acreage in column 11 determined as indicated above.

Column 13 will be left blank and will be used only in the event the State office finds it necessary to reduce all acreage allotments for group 1 farms pro rata in order to come within the county celery acreage allotment.

As soon as the acreage tabulation for group 1 farms is completed and approved by the county committee, it should be transmitted to the State office for audit and approval by the State committee if found to be correct. After the county committee has received the State committee's approval of the acreage allotments, each operator should be notified of the 1939 acreage allotment established for his farm.

B. Determination of Allotments for Farms in Group 2

Operators of group 2 farms must advise the county committee prior to February 1, 1939, that celery will be produced thereon in 1939 for the first time since 1935. Data with respect to such farms will be tabulated on columnar paper as indicated for group 1 farms. Columns 1 through 5 shall be tabulated in accordance with group 1 farms. The remaining columns shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
6. Intended 1938 acreage of celery.	As reported by operator.
7. Recommended 1939 acreage allotment.	As recommended by community committee but not in excess of column 6.
8. Recommended 1939 acreage allotment.	As recommended by county committee but not in excess of column 6.
9. Approved 1939 acreage allotment.	This column will be used only if adjustments are required from the recommended allotments entered in column 8.

In recommending acreage allotments for group 2 farms, community and county committeemen should take into consideration allotments established for similar farms in group 1 and in no case should they recommend an acreage allotment in excess of 75 percent of the allotments established for similar farms in group 1.

As soon as the acreage tabulation for group 2 farms has been completed and approved by the county committee it should be transmitted to the State office for analysis. After the county committee has received notice of the allotments approved by the State committee for group 2 farms, each operator should be notified of the 1939 celery acreage allotment established for his farm.

As soon as performance has been checked on each group 2 farm the 1939 measured acreage of celery shall be compared with the acreage allotment for the farm, and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. One of the blank columns on the tabulation used for group 2 farms shall be headed "Final Farm Acreage Allotment." The final farm-acreage allotment for group 2 farms shall be entered in such column and shall be the smaller of (1) the acreage allotment in column 9 of the tabulation used for group 2 farms or (2) the 1939 measured acreage as shown on the Performance Report, Form SR-312.

The celery acreage allotments for group 2 farms on Form SR-204-G shall be corrected to agree with the final celery acreage allotments determined as indicated above. Such corrections on Form SR-304-G shall be made by lining out the original allotment and inserting the correct allotment immediately above.

If Form SR-304-G has been transmitted to the State office, the county office shall furnish the State office with a summary of the revisions made in celery acreage allotments for group 2 farms, and the State office shall correct the celery acreage allotments for group 2 farms on Form SR-304-G, as indicated above.

Sec. 84. DETERMINATION OF NORMAL YIELDS PER ACRE

After the acreage allotments for groups 1 and 2 farms have been approved by the State committee, the tabulation should be returned to the county office for the determination of individual farm yields.

The county office will enter in columns 14 through 16 the production on the farm for the years 1936, 1937, and 1938, respectively. Enter in column 17 the total production for the years for which acreages are entered in columns 6 through 8. Enter in column 18 the weighted average yield which will be obtained by dividing the total production in column 17 by the total acreage in column 9.

The county committee, with the assistance of other local committees, will adjust the 3 year weighted average yield in column 18 and enter in column 19 the normal yield which it determines may reasonably be expected from the land devoted to the production of celery in 1939, with due consideration for the type of soil, production practices, general fertility of the land, and the yield of such crop customarily made on the farm.

Enter in column 20 the production obtained by multiplying the yield in column 19 by the acreage allotment approved for the farm. If the result obtained by dividing the total of column 20 by the

total of the approved acreage allotments is not in excess of the approved normal yield for the county, no further adjustments will be required if found to be correct after being audited in the State office. If, however, the result so obtained is in excess of the approved county normal yield, further adjustments should be entered in columns 21 and 22. After the county committeemen have indicated their approval of the normal yields per acre by entering their signatures and the date in a blank space at the top of each page of the tabulation, the tabulation should be transmitted to the State office for audit and approval if found to be correct. As soon as the county committee has received the approval of the State committee, each operator should be notified of the normal yield of celery established for his farm.

**Sec. 85. STATE OFFICE PROCEDURE FOR CHECKING FORMS
SR-304-CELERY**

Forms SR-304-Celery shall be checked in the State office as indicated below, and in the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted, using a red pencil.

A. Acreage Tabulation for Group 1 Farms

In order to determine that the individual farm acreage allotments have been correctly determined, the State office should check each recommended acreage allotment to see that it does not vary from the usual acreage in column 11 by more than 25 percent and should also check to determine that the total of the recommended acreage allotments does not exceed the county allotment. If the total of the recommended acreage allotments exceeds the county allotment, the recommended allotments in column 12 shall be reduced pro rata and the final farm acreage allotments entered in column 13.

B. Acreage Tabulation for Group 2 Farms

The State office should check each entry in column 8 and if it is in excess of the entry in column 6, it must be corrected. The State office should also check to determine that each entry for group 2 farms is correct. The State committee should review the county totals of the indicated allotments as well as the data for individual farms and if it is found that the county committee recommendations for any county have not been made on an equitable basis, such committee should be instructed to review its recommendations of acreage allotments. After all corrections, if any, have been made, a State summary should be prepared and the total of the recommended acreage allotments for group 2 farms compared with the State reserve for group 2 farms. If the total acreage allotments recommended are not in excess of the State reserve, the recommended allotments in column 8 will be final. If the total recommended allotments for group 2 farms are in excess of the State reserve, the allotment for all group 2 farms will be reduced pro rata and the State office will compute and enter the final acreage allotments in column 9.

The tabulations should be returned to the county office as soon as approved by the State committee.

C. Normal Yields

The State office should check the production computed for each farm in order to determine that the weighted average yield for all farms in the county does not exceed the established county normal yield. If found to be incorrect, the tabulation should be returned to the county office and the county committee advised as to the necessary adjustments. If found to be correct, the tabulation should be returned to the county office and the county committee advised that the individual farm yields have been approved and instructed to notify the operators of their approved yields.

Sec. 86. EXECUTION OF TABLE 2, CELERY, SECTION II, FORM SR-301

Table 2 shall be used for recording annual data for celery in those counties in which celery acreage allotments were established under the 1939 Agricultural Conservation Program. The data to be entered in table 2 shall represent the farm as it is constituted in 1939. *Data shall be entered in table 2 for each farm on which celery was harvested in any of the years during the period 1936-39, inclusive, and if the farm as constituted in any of the years 1936-38, inclusive, was not identical with the farm as it is constituted in 1939, enter that part of the acreage of celery harvested in such year(s) which the county committee determines is applicable to the farm as it is constituted in 1939.*

The word "Wheat" shall be deleted and the word "Celery" inserted at the heading of the table. Insert the word "Crates" in the heading of columns A and C.

(1) KIND OF RECORD

A symbol shall be entered immediately to the left of column A for each year describing the kind of record from which the production, acreage, and yield data as entered in columns A, B, and C are secured.

(a) The letter "R" shall be used to designate the year(s) for which the yield in column C is computed on the basis of *reliable records* of both acreage and production. *Reliable records* are Agricultural Adjustment Administration records of measurements for acreage and authentic sales receipts for the entire crop for production or other records of acreage and production acceptable to the county committee. The records for each year shall be carefully examined by the county committee and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used to designate the year(s) for which the acreage is obtained from reliable records, but for which the production has been reported and is not supported by reliable records.

(c) The letter "X" shall be used to designate the year(s) for which the yield in column C is computed on the basis of acreage reported by the operator and not supported by reliable records.

(d) The letter "N" shall *also* be used to designate the year(s) in which the farm is not identical with the farm as it is constituted in 1939.

For any year(s) in which celery was not produced on the farm the space in columns A, B, and C should be lined out.

(2) EXECUTION OF TABLE 2

The data to be entered in table 2 for 1936, 1937, and 1938 may be obtained from records furnished by the producer or may be transferred from the listing sheet, Form SR-304-Celery, or from table 3 of Form SR-101 as follows:

(a) **Line 7—1936.**—Enter in columns A, B, and C the 1936 production, acreage, and yield, respectively, from table 3 of Form SR-101.

(b) **Line 8—1937.**—Enter in columns A, B, and C the 1937 production, acreage, and yield, respectively, from table 3 of Form SR-101.

(c) **Line 9—1938.**—Enter in columns A, B, and C the 1938 production, acreage, and yield, respectively, from table 3 of Form SR-101.

Any entries which are encircled in Table 3 of Form SR-101 should also be encircled on Form SR-301. The double crop acreage for each year should be entered and designated in the left margin on the line used for the respective years.

(d) **Line 10—1939.**—Enter in column B the 1939 acreage of celery from the 1939 Performance Report, Form SR-312, as soon as available. Enter in column A the 1939 production as reported by the operator and adjusted by the county committee, if necessary. Enter in column C the yield obtained by dividing the entry in column A by the entry in column B. Enter in column D the total production for the years 1936–1938, inclusive, from the line designated “Total,” table 3, Form SR-101. Enter in column E the total acreage for the years 1936–1938, inclusive, from the line designated “Total,” table 3, Form SR-101. Enter in column F the average acreage for 1936–1938 from the line designated “Average,” table 3, Form SR-101. Enter in column G the usual acreage from the line designated “Usual Acreage,” table 3, Form SR-101. Enter in column H the preliminary yield from the line designated “Total,” table 3, Form SR-101. Enter in column I the preliminary yield from the line designated “Adjusted Average” (county committee), table 3, Form SR-101. Enter in column J the final 1939 normal yield for the farm as shown in column 17 or column 19 of the tabulation used in determining 1939 celery acreage allotments and normal yields.

Part IX. INSTRUCTIONS FOR LISTING ALL 1939 FARM ACREAGE ALLOTMENTS AND FOR DETERMINING TOTAL SOIL-DEPLETING ACREAGE ALLOTMENTS

Form SR-304-G, "Listing Sheet For All 1939 Farm Acreage Allotments," will be used in all counties in the Southern Region in bringing together for convenient reference all special soil-depleting acreage allotments, yields, and the 1938 acreage of sugarcane for sugar. Additional columns have been provided on this form which will be used in determining the 1939 total soil-depleting acreage allotment for individual farms in area A and in Area B where necessary.

The total soil-depleting acreage allotment for any farm will be determined by adding to the special crop acreage allotments an acreage allotment established for general soil-depleting crops. General soil-depleting acreage allotments will be determined on the basis of good soil management, tillable acreage on the farm, type of soil, topography, degree of erosion, the acreage of all soil-depleting crops customarily grown on the farm, and the acreage allotments for general soil-depleting crops determined under the 1938 Agricultural Conservation Program, taking into consideration allotments determined for individual soil-depleting crops for 1939. The general allotment for any farm shall be comparable with the allotments determined for other farms in the same community which are similar with respect to such factors.

If a work sheet, Form SR-101, has not been executed for any farm, a work sheet shall be executed in accordance with instructions contained in the applicable bulletins, except that in columns G and H data will be entered with respect to the year 1938. Form SR-101 shall not be used as a source of information except in cases where the entry to be made is not shown in the other sources outlined.

Sec. 91. RULE OF FRACTIONS

All acreages on Form SR-304-G shall be expressed to the nearest whole acre; five-tenths or less shall be dropped and more than five-tenths shall be considered a whole acre; except that, entries of less than 10 acres (and all entries with respect to tobacco) shall be expressed to the nearest tenth of an acre. In rounding fractional acreages to the nearest tenth of an acre, five-hundredths of an acre or less shall be dropped and more than five-hundredths shall be considered a whole tenth.

Sec. 92. FARMS FOR WHICH TOTAL SOIL-DEPLETING ACREAGE ALLOTMENTS WILL BE ESTABLISHED

A total soil-depleting allotment shall be established for each farm in Area A and for each farm in Area B for which a special allotment (excluding a vegetable allotment) is established and on which general crops or livestock are produced for market.

**Sec. 93. COUNTY OFFICE INSTRUCTIONS FOR ESTABLISHMENT OF 1939
GENERAL CROP ACREAGE ALLOTMENTS IN AREA B****A. Miscellaneous**

The 1939 general soil-depleting crop acreage allotments for farms in Area B shall be the general crop acreage allotment established in connection with the 1938 Agricultural Conservation Program unless an adjustment is necessary to result in an allotment comparable with the allotments determined for other similar farms in the same community. The county committee, therefore, should review the general crop acreage allotments established under the 1938 program as shown in column 17 of Form SR-204-G-B.

If a 1938 general crop acreage allotment was not established for any farm a Form SR-101 and Form SR-102 must be executed in accordance with the applicable bulletins within the time limit set by the State committee for executing work sheets in the State. A 1938 general allotment then must be established in a "supplementary" group on Form SR-204-G-B according to the procedure for establishing such allotments under the 1938 program. The 204-G-B listings of farm data in such "supplementary" group must be transmitted to the State office along with the tabulation of 1939 group II allotments on Form SR-304-G as hereinafter provided in subsection F.

If it is necessary to execute a Form SR-102 for any farm the weighted average yield for all farms (including those for which a Form SR-102 is executed in 1939) of the commodity used in establishing the acreage required to produce food and feed crops for home consumption on the farm shall not be less than 95 percent of the official county average for that commodity. Such weighted average yield must be carefully determined before any 1939 general crop acreage allotments are released to farm operators in the county.

With respect to general crop allotments in area B, farms shall be considered in two groups. Group I shall represent all farms in the county for which no adjustment is necessary in the 1938 general allotment for the farm for 1939 and which are not included in group II. Group II shall represent all farms for which the figure in column 13, Form SR-204-G-B is the same as or greater than the figure in column 14. Any farm for which a 1939 wheat acreage allotment was established, and also any other farms for which it is necessary to adjust the 1938 general allotment for the farm under the 1939 program because of a substantial change in any special crop acreage allotment or because the 1938 general allotment is not comparable with allotments for similar farms in the same community.

If a work sheet, Form SR-101, has not been executed for any farm in area B, a work sheet shall be executed in accordance with instructions contained in the applicable bulletins, except that in columns G and H data will be entered with respect to the year 1938. Form SR-101 shall not be used as a source of information except in cases where the entry to be made is not shown in the other sources outlined.

B: Tabulation of Farms in Area B**(1) FOR GROUP I FARMS**

The 1939 general crop acreage allotment for farms classified in group I shall be the general crop acreage allotment established under

the 1938 program as shown in column 17, Form SR-204-G-B. It is not necessary that these farms be listed on Form SR-304-G before notices of the 1939 general allotments are transmitted to farm operators.

(2) FOR GROUP II FARMS

Enter in the spaces provided on Form SR-304-G the page number, the name of the county and State, and the group "II" symbol. Serial numbers of group II farms shall be listed in column 1 in numerical sequence. Columns 1 through 22 of Form SR-304-G shall be executed in accordance with the following instructions:

Column number and heading	Source of information
1. 1938 serial number.....	Column 1, Form SR-204-G-B (or from Form SR-101). ¹
2. 1939 serial number.....	Leave blank pending instructions.
3. Name of 1938 operator.....	Column 3 or 4, Form SR-304-G-B, whichever is applicable (or from Form SR-101). ¹
4. Name of 1939 operator.....	Enter as soon as available if different from the 1938 operator.
5. 1938 measured cropland.....	See subsection G of this section 93.
6. 1938 total soil-depleting acreage allotment.	Column 18, Form SR-204-G-B.
7. Final 1939 cotton allotment...	Column 16, Form ACP-84.
8. Final 1939 tobacco or rice allotment.	Column 14, Form 39-Tobacco-2, or column 14, Form SR-304-R.
9. Final 1939 peanut allotment or 1938 sugarcane for sugar acreage.	Column 11, Form SR-304-P, or line 3, column D, Form SR-208.
10. Final 1939 potato allotment...	Column 26, Form SR-304-Po.
11. Final 1939 wheat allotment...	Column 22, Form SR-204-W.
12. Total 1939 special allotments...	Total of columns 7 through 11.
13. Indicated 1939 general allotment.	Column 6 minus column 12.
14. 1938 acreage general crops....	See subsection G of this section 93.
15. 1939 general allotment ²	Column 17, Form SR-204-G-B.
16. County committee—preliminary general allotment.	County committee's preliminary recommendation of the 1939 general allotment.
17. 1938 approved productivity...	Not to be executed for farms in area B.
18. Product.....	Not to be executed for farms in area B.
19. County committee—final general allotment.	County committee's final recommendation of the general allotment.
20. County committee—1939 productivity.	Not to be executed for farms in area B.
21. Product.....	Not to be executed for farms in area B.
22. 1939 total soil-depleting acreage allotment.	Column 12 plus column 19.
23. Through 30.....	Enter (as soon as available) from the original entry, the approved 1939 normal farm yields in the same sequence as the respective acreage allotments are entered in columns 7 through 11.

¹ Form SR-101 shall not be used except in cases where the entry to be made is not shown in the other sources outlined.

² Column heading on each page of this tabulation should be changed as indicated.

A figure must be entered in column 15 for each farm tabulated on Form SR-304-G. There will be very few farms, if any, for which a general crop acreage allotment was not established under the 1938 program. If a general soil-depleting allotment was not established for any farm under the 1938 program, such allotment shall be estab-

lished on Form SR-204-G-B in accordance with the instructions under that program for establishing such allotment.

When the above data have been tabulated for all group II farms in the county, the number of farms on each page shall be determined and entered at the bottom of column 1. Columns 5 through 22 shall be summarized and the page totals entered in the spaces provided at the bottom of the listing sheet. A county summary should then be prepared by page totals.

C. Committee's Recommendation of General Crop Acreage Allotments for Group II Farms in Area B

The general soil-depleting acreage allotments to be entered in columns 16 and 19, Form SR-304-G, will be determined on the basis of the figure shown in column 13 taking into consideration good soil management, tillable acreage on the farm, type of soil, topography, degree of erosion, and the acreage of all soil-depleting crops customarily grown on the farm.

D. Maximum Limit of General Crop Acreage Allotments for Group II Farms in Area B

The total of column 13 shall be the maximum limit for all group II farms tabulated on Form SR-304-G in the county. The total of column 19 must not exceed such maximum limit. If the maximum limit for group II farms (total of column 13) exceeds the total of column 15, however, it will be necessary to reduce the acreage allotments for group I farms to eliminate such excess so that 1938 county limits will not be exceeded. Such excess, if any, must be eliminated by making downward adjustments in the general crop allotments by individual farms and not on a pro rata basis. The group I farms for which the general allotment is adjusted downward must be listed on Form SR-304-G beginning on the last page of the group II listing sheets for the county. Only columns 1, 3, 4, 7 through 11, 15, 16, and 19 will be listed on Form SR-304-G for group I farms for which downward adjustments are to be made. These columns shall be executed in accordance with the above instructions for listing data in such columns with respect to group II farms. If it is necessary to eliminate any excess acreage because of increased acreage allotments established for group II farms (which generally would result from changes in the special crop allotments) the total of column 19 plus such excess acreage must not exceed the total of column 15 for the group I farms for which the 1938 general crop acreage allotment for the farm is to be reduced for 1939 and which are to be tabulated on Form SR-304-G.

E. Preparation of Forms SRM-311-A and B

When the 1939 general soil-depleting crop acreage allotments have been established for farms classified in group II in accordance with the above instructions each county committeeman shall signify his approval of such allotments by entering his signature on each page of the listing sheet for group II farms. The county office shall then prepare Form SRM-311-A, "Notice of General Crop Acreage Allotment," for those group II farms for which the general base is in excess of the home needs acreage (column 13 same as or greater than

column 14, Form SR-204-G-B), entering thereon the general crop acreage allotment as shown in column 19 and the total soil-depleting allotment as shown in column 22 of Form SR-304-G for group II farms. The space for the productivity index shall be crossed out.

Form SRM-311-B shall be used in notifying the operators of group I farms and those group II farms not notified through Form SRM-311-A of the 1939 general acreage allotments established for their farms. For group I farms for which a downward adjustment was made in the 1938 general crop allotment for the farm for 1939 and which are tabulated on Form SRM-304-G following the group II farm tabulations, the 1939 allotment to be entered on Form SRM-311-B will be taken from column 19 of Form SR-304-G. For all other group I farms the general crop acreage allotment to be entered on Form SRM-311-B shall be taken from column 17 of Form SR-204-G-B.

When Forms SRM-311-A and SRM-311-B have been prepared for all farms in the county as outlined above, such notices shall be properly addressed and transmitted through the mail to the operators of the respective farms.

F. Transmittal of Data to the State Office

When the operators of all farms in the county have been notified of their 1939 general crop acreage allotment, Form SR-304-G for group II farms and for group I farms for which a downward adjustment was made in the 1938 general acreage allotment for the farm for 1939 shall be transmitted to the State office for review and approval if found to be correct. There shall also be transmitted to the State office Forms SR-204-G-B and the "supplementary" group of farms, if any, for which 1938 general crop acreage allotments were established in 1939 pursuant to subsection A above.

G. Tabulation of Group I Farms in Area B

After all farm operators have been notified of their 1939 general crop acreage allotments and after Forms SR-304-G with respect to group II farms have been transmitted to the State office, the county office shall list all group I farms on Form SR-304-G except those for which downward adjustments were made and included on the group II listing sheet. For such farms only columns 1 through 5, 7 through 11, 14, 15, and 19 shall be executed. Such columns, except columns 5 and 14, shall be executed in accordance with the above instructions with respect to group II farms. The data to be entered in columns 5 and 14 shall be taken from the sources as indicated by the column heading for the respective columns on Form SR-304-G.

After copies of the group II listing sheets are returned from the State office, columns 5 and 14 shall be executed in accordance with the instructions in the heading of such columns on Form SR-304-G.

Sec. 94. STATE OFFICE INSTRUCTIONS FOR REVIEWING GENERAL ALLOTMENTS IN AREA B

The State office shall follow the instructions outlined in the above section 93 in auditing and approving Form SR-304-G for group II farms and for group I farms for which downward adjustments were made in the 1938 allotment for the farms for 1939 on Form SR-

204-G-B. The "supplementary" group of farms, if any, for which 1938 general crop acreage allotments were established in 1939 on Form SR-204-G-B shall be reviewed by the State office in accordance with the applicable instructions for the establishment of general crop acreage allotments under the 1939 Agricultural Conservation Program.

When the Forms SR-304-G referred to above have been approved by the State office, copies shall be prepared for use in the county offices. The original listing sheets shall not be returned to the county offices.

A complete summary of Forms SR-304-G for each county as well as the "supplementary" group of farms, if any, on Form SR-304-G-B shall be transmitted to the Southern Division currently as the establishment of 1939 general allotments are reviewed and approved by the State office.

Sec. 95. STATE AND COUNTY OFFICE INSTRUCTIONS FOR ESTABLISHMENT OF GENERAL CROP ACREAGE ALLOTMENTS IN AREA A

A. Classification of Farms on Form SR-304-G

Farms to be tabulated on Forms SR-304-G shall be classified in two groups. Group I shall represent all farms for which a total soil-depleting acreage allotment was determined under the 1938 Agricultural Conservation Program. Group II shall represent all farms for which a total soil-depleting acreage allotment was not established under the 1938 program.

B. Tabulation of Farms on Form SR-304-G

Enter in the spaces provided on Form SR-304-G the page number, the name of the county and State, and the group symbol. Serial numbers shall be listed in column 1 in numerical sequence the same as on Form ACP-84 or any other appropriate reference sheet. Columns 1 through 22 of Form SR-304-G shall be executed in accordance with the following instructions:

Column number and heading	Source of information
1. 1938 serial number.....	Column 1, Form SR-204-G-A or from Form SR-101. ¹
2. 1939 serial number.....	Leave blank pending instructions.
3. Name of 1938 operator.....	Column 3 or 4, whichever is applicable, Form SR-204-G-A, or from Form SR-101. ¹
4. Name of 1939 operator.....	Enter as soon as available if different from 1938 operator.
5. 1938 measured cropland.....	Line 14, column D, Form SR-213, or line 1, column K, Form SR-101. ¹
6. 1938 total soil-depleting acreage allotment.	Column 28, Form SR-204-G-A.
7. Final 1939 cotton allotment.....	Column 16, Form ACP-84.
8. Final 1939 tobacco or rice allotment.	Form SR-304-TB, or column 14, Form SR-304-R.
9. Final 1939 peanut allotment or 1938 sugarcane for sugar acreage.	Column 11, Form SR-304-P, or line 3, column D, Form SR-208.
10. Final 1939 potato allotment.....	Column 26, Form SR-304-Po.

Column number and heading	Source of information
11. Final 1939 wheat allotment-----	Column 22, Form SR-204-W.
12. Total 1939 special allotments-----	Total of columns 7 through 11.
13. Indicated 1939 general allotment--	Column 6 minus column 12.
14. 1938 acreage general crops-----	Line 8, column D, Form SR-213 or line 26 minus line 20, column G, Form SR-101. ¹
15. Community committee—preliminary general allotment.	Community committee's recommendation of the 1939 general allotment.
16. County committee—preliminary general allotment.	County committee's preliminary recommendation of the 1939 general allotment.
17. 1938 approved productivity-----	Column 26, Form SR-204-G-A. ²
18. Product-----	Column 16 times column 17.
19. County committee—final general allotment.	County committee's final recommendation of the general allotment.
20. County committee—final 1939 productivity.	County committee's final recommendation of the productivity.
21. Product-----	Column 19 times column 20.
22. 1939 total soil-depleting acreage allotment.	Column 12 plus column 19, after column 19 has been approved by the State office.
23 through 30-----	Enter (as soon as available) from the original entry, the approved 1939 normal farm yields in the same sequence as the respective acreage allotments are entered in columns 7 through 11.

¹ Form SR-101 shall not be used except in cases where the entry to be made is not shown in the other sources outlined.

² In column 17 for Group II farms enter the community committees' recommendations of the productivity for such farms.

It will be observed that for group I farms all columns outlined above shall be executed. For group II farms all the columns outlined above except columns 6 and 13 shall be executed.

When the above data have been tabulated for all farms to be listed on Form SR-304-G, the number of farms on each page shall be determined and entered at the bottom of column 1. Columns 5 through 21 shall be summarized, the page totals being entered in the spaces provided at the bottom of the listing sheet.

A county summary should then be prepared by page and group totals. The totals of each page for group I will be listed on the county summary and the total for group I ascertained; then the totals for group II will be ascertained in a similar manner, after which the county totals will be ascertained by summarizing the group totals.

C. Committee's Recommendations of General Crop Acreage Allotments and Productivity

In accordance with subsection B, the data to be entered in columns 1 through 14 and column 17 will be taken from most recent program forms. Recommendations of committees of general crop acreage allotments will be made on the basis of the acreage shown in columns 13 and 14 and on the basis of the factors outlined in the preamble of this part IX.

Committee recommendations of the productivity of the farm will be based upon the normal yield per acre for the farm of the principal general soil-depleting crop in the county as compared with the normal yield per acre for such crop in the county. Where the yield of the principal general crop in the county does not accurately reflect the productivity of a farm, the yield of another crop that does reflect the productivity of the farm may be used. For farms participating in the 1938 program a productivity index will be shown in column 17 which will be the productivity for 1939 unless adjusted by the county committee. For farms for which a 1938 productivity index was not determined, the community committee will enter in column 17 a productivity index for the farm. The productivity index for any farm shall be fair and equitable as compared with the productivity index for other farms in the county having similar soil types or productive capacity and as contrasted with other farms in the county having different soil types or productive capacity.

The weighted average productivity indexes for all farms in the county determined by dividing the total of column 18 by the total of column 16, Form SR-304-G, shall not exceed 100 percent, unless it is determined that the farms tabulated on Form SR-304-G are not representative for all farms in the county and a variation from 100 percent is recommended by the State committee and approved by the Agricultural Adjustment Administration.

D. Maximum Limits for General Crop Acreage Allotments

The maximum limits for general crop acreage allotments shall be determined for all group I and group II farms combined.

On the county summary, separate totals for all columns should be ascertained of groups I and II combined. Two additional lines should be provided immediately following such totals. These lines should be lettered A and B, respectively. In line A enter the following percentages: In column 5, the ratio of total soil-depleting crops to cropland established for the county in connection with the 1937 Agricultural Conservation Program; in column 7, 148.5 percent; in column 8, 114 percent if used for tobacco, or 112 percent if used for rice; in column 9, 111.1 percent if used for peanuts, or 100 percent if used for sugarcane for sugar; in column 10, 108 percent; in column 11, 128.0 percent. In line B enter the product of the totals of group I and group II farms combined as shown in columns 5 through 7 and 11 times the respective percentages shown in line A. In line B, column 12, enter the sum of the entries in columns 7 through 11, line B. In column 13, line B, enter 89 percent of the difference between the figure in line B, column 5, and the figure shown in line B, column 12. The resulting figure shall be the indicated maximum county limit for general soil-depleting crop acreage allotments for farms tabulated on Form SR-304-G unless an adjustment is necessary to bring such total within the proportionate part of the county acreage allotment determined for such farms.

E. Preparation of Form SRM-311-A

When the county office has received final approval of the 1939 general crop acreage allotments by the State office, a Form SRM-311-A, "Notice of General Crop Acreage Allotment," shall be prop-

erly executed for each farm. The final 1939 general crop acreage allotment shall be entered on Form SRM-311-A from column 19, the final 1939 productivity index from column 20, and the 1939 total soil-depleting acreage allotment from column 22 of Form SR-304-G. Forms SRM-311-A shall then be properly addressed and dispatched through the mail to the operators.

F. Transmittal of Forms SR-304-G to State Office

The county committee shall complete the tabulation through column 18 before the listing sheets are transmitted to the State office. After the county summary has been prepared and the county committee has determined that the total of column 16 for group I and group II combined does not exceed the indicated maximum limit for general crop acreage allotments and that the weighted average productivity index as shown in column 17 on the county summary in Area A for both groups I and II combined does not exceed 100 percent, the listing sheets will be transmitted to the State office for audit and for determination of the final maximum limit for such farms.

When the listing sheets or copies of the listing sheets are returned to the county office, the county office shall execute columns 19, 20, and 21, if required, and column 22. When these columns have been executed, each county committeeman shall indicate his approval by entering his signature and the date of signature on each page of the tabulation in the space provided on Form SR-304-G. If it is necessary to execute columns 19, 20, and 21, Forms SR-304-G must be returned to the State office for audit and approval if found to be correct.

Sec. 96. INSTRUCTIONS TO STATE OFFICE

Area A.—When the listing sheets are received from the office, the State office shall verify the listing of the basic farm data, the summarization of such data, as well as the determination of indicated maximum limits for general crop acreage allotments for groups I and II. In checking the data with respect to all farm acreage allotments the State office shall use the same procedure as outlined in section 95. The data which must be checked by the State office are as follows:

A. For Groups I and II Farms

- (1) All columns except columns 6, 14, and 15 through 17.
- (2) Page totals of all columns tabulated as outlined in section 95.
- (3) Determination of indicated maximum limit.
- (4) Weighted average of productivity index for groups I and II combined.

B. Determination of Final County Maximum Limits

It will be necessary for the State office to receive Forms SR-304-G completely executed through column 18 for all counties in the State before final county maximum limits for general crop acreage allotments can be determined. When such forms have been received and audited, a summary shall be prepared of the indicated maximum

limits for all counties in the State. If the total indicated maximum limits for all counties in the State exceeds the State allotment for groups I and II farms combined, it will be necessary to eliminate such excess by reducing the indicated maximum limit for each county so that the total of such data for all counties in the State will not exceed the State allotment for groups I and II farms combined.

C. Approval by State Office

In checking the work done by the county office any corrections that are necessary shall be made, using a red pencil; a line shall be drawn through the original entry which must not be erased. The correct entry should be entered immediately above the original entry in the same space.

When the State office determines that the totals of column 19 for groups I and II combined do not exceed the approved maximum limit and that the weighted average productivity index recommended for all farms in groups I and II combined does not exceed 100 percent, copies of the listing sheets should be made for future reference in the State office in connection with making payments under the 1939 program. The original copies should then be returned to the county office along with notification of State office approval, and the county office instructed to notify the operators of farms in groups I and II of the general crop acreage allotments and the productivity indexes for their farms.

In making copies of Form SR-304-G, columns 1 through 5, 7 through 12, 19, 20, 22, and 23 through 30 must be copied. Any additional columns may be copied which are considered desirable by the State office. Columns 23 through 30 will be used only for yields determined under the 1939 program for commodities shown in the heading of columns 7 through 11 and *must not* be used for any other purpose except upon authorization by the Director of the Southern Division.

D. Instructions Regarding Nongeneral Allotment Farms

(Applicable only to Oklahoma and Texas and Area A in Arkansas)

Section 7G of Southern Region Bulletin 301A provides that: "Non-general allotment farm means a farm for which a total soil-depleting acreage allotment (excluding the cotton acreage allotment) of 20 acres or less is determined and the persons having an interest in the general soil-depleting crops planted on the farm elect, in accordance with instructions issued by the Agricultural Adjustment Administration, to have such farm considered as a nongeneral allotment farm." The maximum payment which may be earned for carrying out soil-building practices, in addition to the amounts computed in items (1) through (4), inclusive, of section 8D of such bulletin includes an amount determined as follows: "(5) For nongeneral allotment farms the county rate per acre adjusted for productivity for each acre in the total allotment in excess of the acreage used to compute payments for special crops and the acreage of sugar beets for sugar planted in 1939."

In accordance with the above provisions the persons on each farm for which either the total soil-depleting allotment or the difference between

the total allotment and the cotton acreage allotment does not exceed 20 acres must be given the opportunity to elect as to whether or not the farm is to be considered a nongeneral allotment farm under the 1939 Agricultural Conservation Program. A letter shall, therefore, be addressed to the 1939 operator of each such farm advising him of this opportunity. There shall be enclosed with the letter a notice to be signed by *all persons* having an interest in the general crops on the farm in 1939, if they wish to have the farm considered as a nongeneral allotment farm.

In order for any farm to be considered a nongeneral allotment farm under the 1939 program, the above-mentioned notice must be filed with the county office not later than June 1, 1939.

The letter to the operator of each farm eligible to be considered as a nongeneral allotment farm should read substantially as follows:

DEAR SIR: The records of this office show that you are the 1939 operator of the farm covered by work sheet serial number ---- which is eligible to be considered as a "nongeneral allotment farm" under the 1939 Agricultural Conservation Program. By nongeneral allotment farm is meant, "A farm for which the total soil-depleting allotment established for the farm, less the cotton allotment, if any, established for the farm, is 20 acres or less and the persons having an interest in the general crops planted on the farm elect to have such farm considered as a nongeneral allotment farm for 1939." The total acreage allotment for the above-indicated farm less the cotton allotment, if any, is -- acres.

If the farm is considered as a nongeneral allotment farm no payment will be made with respect to general crops on the farm; however, as many as 20 acres of soil-depleting crops, other than cotton, may be planted in 1939 without incurring a deduction for overplanting the total soil-depleting allotment, and a larger soil-building allowance will be available than could otherwise be established.

If the persons having an interest in the general crops planted on the farm in 1939 wish to have the farm considered as a nongeneral allotment farm, the enclosed form must be executed by all persons having an interest in the general crops planted on the farm in 1939 and filed with this office not later than June 1, 1939.

The work sheet serial number to be entered in the first paragraph of the letter shall be secured from Form SR-304-G. The acreage to be entered in the last line of the first paragraph of the letter shall be the total soil-depleting acreage allotment in column 22, Form SR-304-G, minus the final cotton acreage allotment, if any, in column 7.

The form to be enclosed for execution by the persons on the farm in the event they elect to have the farm considered as a nongeneral allotment farm should read substantially as follows:

-----, *Secretary.*
(Name)

County Agricultural Conservation Association

(Address)

DEAR SIR: In accordance with your letter enclosing this notice, we, the undersigned producers, are all the persons who will have an interest in the general soil-depleting crops planted, or to be planted on the farm in 1939, and we hereby elect to have this farm, covered by work sheet serial number -- considered as a nongeneral allotment farm for the year 1939. By this election we understand that no payment will be made with respect to general crops on this farm in 1939, but that the maximum payment which may be earned by

carrying out soil-building practices on the farm will be increased and that we may grow soil-depleting crops, other than cotton, on as many as 20 acres of land on this farm without incurring a deduction because of overplanting the total acreage allotment.

(Signature)-----
(Date)-----
(Signature)-----
(Date)-----
(Signature)-----
(Date)-----
(Signature)-----
(Date)-----
(Signature)-----
(Date)

Part X. MISCELLANEOUS

Sec. 101. INSTRUCTIONS FOR EXECUTING FORM SR-301

Only the preamble and table 1, section II, of Form SR-301 shall be executed prior to establishing normal cotton yields under the 1939 program. The remainder of Form SR-301 may be executed after the 1939 normal cotton yields have been established and producers notified thereof. Instructions for executing section I and section III of Form SR-301 are outlined below. The instructions for executing table 1 of section II are contained in section 6, part I, hereof. When the Form SR-301 for any farm has been correctly executed, the respective Form SR-101 can be permanently filed.

A. The Preamble

Enter in the space provided at the top of Form SR-301 the State and county code and the farm serial number. In item "a" enter the name and address of the operator of the farm. Item "b" shall be left blank until a different person becomes the operator of the farm at which time the new operator's name shall be entered therein. In item "c" enter the name and address of the owner, if different from the operator. If the operator is also the owner of the farm, enter the word "Same" in item "c." In item "d" enter the geographic location or description of the farm. Legal land descriptions are preferable. In the first blank space provided in item "e" enter the group symbol (N, O, R, S, etc.) and in the second blank space enter the serial number of the Form SR-101 previously executed for the farm.

B. Section I—Established Farm Data

(1) **Column A.**—Enter in this column the type of land use on the farm, including the crops for which special acreage allotments have been established. If more than one type of tobacco is produced on the farm, strike out the words, "Rice" or "Wheat" and insert the type of tobacco. If sugarcane for sugar or sugar beets are produced on the farm, strike out the word "Tobacco" and enter the name of the applicable crop. If celery is produced on the farm, strike out the word "Wheat" and enter the word "Celery." If a potato acreage allotment has been established for the farm, enter the word "Potato" on line 9. If a commercial vegetable acreage allotment has been established for the farm, enter the words "Commercial vegetables" on line 10. If a restoration land goal has been established for the farm, strike out the word "Rice" and enter the words "Restoration land."

(2) **Column B.**—Except as otherwise provided below the data to be entered in column B will be the usual utilization of land as determined under the agricultural adjustment and conservation programs. Accordingly, such data shall be transferred directly from column M

or, if column M was not executed, from column K of the respective Form SR-101. The entry to be made in line 2, column B, will be secured from the right margin of line 13 extended, Form SR-101. No entry shall be made in column B in lines 9, 10, 11, 12, and 13. The entry in line 14 will be secured from line 18, column G, Form SR-101.

(3) **Column C.**—Enter in line 1 the measured acreage of cropland from line 16, Column D, Form SR-208, or line 14, column D, Form SR-213. Enter in line 2, column C, the tilled acreage adjusted used in determining the 1939 cotton acreage allotment for the farm from line 22, column D, Form SR-208, or line 20, column D, Form SR-213. The acreage allotments for cotton, tobacco, peanuts, general crops, wheat, rice, and potatoes, established under the 1938 Agricultural Conservation Program will be secured from the appropriate columns of Form SR-204-G-A or SR-204-G-B, whichever is applicable, and entered in column C, lines 3 through 8, respectively. The entry to be made in line 14, column C, will be the same as the acreage of farm land shown in column B of such line unless the total acreage in the farm has changed. If the total acreage in the farm has changed, enter the 1938 acreage of farm land in line 14, column C. No other entry shall be made in column C unless otherwise instructed.

(4) **Column D.**—The entries to be made in lines 1 and 2 will be the 1939 measured cropland and tilled acreage adjusted and will be secured from the 1939 report of performance. The entries to be made in lines 3 through 10, inclusive, will be the respective acreage allotments established under the 1939 Agricultural Conservation Program for the crops shown in column A and will be secured from the appropriate columns of Form SR-304-G.

Columns E, F, G, and H shall be left blank for future use.

C. Section III.—Signatures

One member of the county committee shall enter his signature and the date in the spaces provided after any table in Section II has been executed.

The signature of the operator should be obtained at the time he is contacted for his signature on any other agricultural conservation program form and the date of his signature should be entered in the space provided.

Sec. 102. INSTRUCTIONS REGARDING THE COMBINATION OF SEPARATE TRACTS OF FARM LAND UNDER THE 1939 AGRICULTURAL CONSERVATION AND PRICE ADJUSTMENT PROGRAMS AND THE EXECUTION OF FORM ACP-86

Form ACP-86 is applicable only to those farms in Oklahoma and Texas for which no cotton acreage allotment is established. Where Form ACP-86 is executed for any farm, Form ACP-68, Revised, will not be applicable to such farm.

In considering whether an operator should be permitted to combine separate tracts of farm land, as provided in the definition of a farm under the 1939 Agricultural Conservation Program, the county committee should determine that all such land (1) is adjacent or nearby, (2) is operated by the same person as part of the same unit and with workstock, farm machinery, and labor which are used interchangeably

and which are substantially separate from that for any other land, (3) is operated under one crop rotation system, (4) is substantially of the same productivity, and (5) is not being combined for the purpose of increasing allotments or primarily for the purpose of effecting compliance.

In order for a tract of land which is operated by a share tenant to be eligible for combination with other tracts operated by him, *all of the owners of such tracts who are entitled to share in the crops grown thereon in 1939 must sign Form ACP-86 agreeing to such combination and to a division of the net payment or net deduction computed with respect to each soil-depleting acreage allotment on the basis of each such owner's respective share in the acreage allotments which could have been established for the land in which he has an interest.* It is not necessary that a Form ACP-86 be executed if the tracts of land which are to be combined are owned by the same person or are rented by the operator from another person on a cash-rent, standing-rent, or fixed-rent basis.

The county committee should not permit two or more tracts of land to be combined if such tracts are normally regarded in the community as separate farms, unless they find that there has been a change in operation thereof in 1939 which would justify such a combination.

The final date for filing Forms ACP-86 in the county office and for combining tracts of land owned by the same person or rented by him from another person on a cash-rent, standing-rent, or fixed-rent basis, will be April 1, 1939, unless an application for wheat price adjustment payment is made prior to that date on one or more of the tracts of land in question. If application for a wheat price adjustment payment is made prior to April 1, 1939, the combination must be made prior to the filing of such application.

In each case where tracts of land are combined in accordance with these instructions, a master work sheet, Form SR-101, shall be executed for the combined farm. The county office shall transmit such master work sheet to the State office together with the original work sheets covering the separate tracts.

Execution of Form ACP-86

Form ACP-86 will be prepared in the original only and will remain permanently in the county office.

Heading.—Enter in the space provided in the upper right corner the code numbers of the State and county.

Enter "1939" in the space provided immediately below the title of the form.

Section I.—Enter in the spaces provided the name and address of the operator of the farm.

The operator must affix his signature and the date thereof in the spaces provided.

Section II.—Each owner who is entitled to share in the crops grown in 1939 on any tract covered by the Form ACP-86 must sign in section II thereof, showing the serial number(s) of the work sheet(s) covering such tract(s). If the owner of any tract covered by the Form ACP-86 is not entitled to share in the crops grown

thereon in 1939, it is not required that he sign. The date of each signature must be entered in the space provided.

Section III.—If the county committee determines, in accordance with the above instructions, that the separate tracts of land covered by the Form ACP-86 are eligible for combination and that the form has been properly executed, they should authorize one of their members to affix his signature in the space provided in section III. The date of the committeeman's signature shall be entered in the space provided opposite his signature.

Sec. 103. INSTRUCTIONS REGARDING THE COMBINATION OF SEPARATE TRACTS OF FARM LAND UNDER THE 1939 AGRICULTURAL CONSERVATION AND PRICE ADJUSTMENT PROGRAMS AND THE EXECUTION OF FORM ACP-68, REVISED

In considering whether an operator should be permitted to combine separate tracts of farm land, as provided in the definition of a farm under the 1939 Agricultural Conservation Program, the county committee should determine that all such land (1) is adjacent or nearby, (2) is operated by the same person as part of the same unit and with workstock, farm machinery, and labor which are used interchangeably and which are substantially separate from that for any other land, (3) is operated under one crop rotation system, (4) is substantially of the same productivity, and (5) is not being combined for the purpose of increasing allotments or primarily for the purpose of effecting compliance.

In order for a tract of land which is operated by a share tenant to be eligible for combination with other tracts operated by him, all the owners of such tracts who are entitled to share in the crops grown thereon in 1939 must agree to such combination by signing Form ACP-68, Revised. It is not necessary that a Form ACP-68, Revised, be executed if the tracts of land which are to be combined are owned by the same person or are rented by the operator from another person on a cash-rent, standing-rent, or fixed-rent basis.

The county committee should not permit two or more tracts of land to be combined if such tracts are normally regarded in the community as separate farms, unless they find there has been a change in operation thereof in 1939 which would justify such a combination.

The final date for filing Forms ACP-68, Revised, in the county office and for combining tracts of land owned by the same person, or rented by him for another person on a cash rent, standing-rent, or fixed-rent basis, will be April 1, 1939, unless an application for wheat price adjustment payment is made prior to that date on one or more of the tracts of land in question. If application for a wheat price adjustment payment is made prior to April 1, 1939, the combination must be made prior to filing such application.

In each case where tracts of land are combined in accordance with these instructions, a master work sheet, Form SR-101, shall be executed for the combined farm. The county office shall transmit such master work sheet to the State office, together with the original work sheets covering the separate tracts.

EXECUTION OF FORM ACP-68, REVISED

Form ACP-68, Revised, will be prepared in the original only and will remain permanently in the county office.

Heading.—Enter in the space provided in the upper right corner the code numbers of the State and county.

Enter "1939" in the space provided immediately below the title of the form.

Section I.—Enter in the spaces provided the name and address of the operator of the farm.

The operator must affix his signature and the date thereof in the spaces provided.

Section II.—Each owner who is entitled to share in the crops grown in 1939 on any tract covered by the Form ACP-68, Revised, must sign in section II thereof, showing the serial number(s) of the work sheet(s) covering such tract(s). If the owner of any tract covered by the Form ACP-68, Revised, is not entitled to share in the crops grown thereon in 1939, it is not required that he sign. The date of each signature must be entered in the space provided.

Section III.—If the county committee determines, in accordance with the above instructions, that the separate tracts of land covered by the Form ACP-68, Revised, are eligible for combination and that the form has been properly executed, they should authorize one of their members to affix his signature in the space provided in Section III. The date of the committeeman's signature shall be entered in the space provided opposite his signature.

Sec. 104. DETERMINATION OF ACREAGE ALLOTMENTS (OTHER THAN COTTON) FOR FARMS RECONSTITUTED IN 1939

A. Notification of Changes in Size of Farms After 1939 Allotments Have Been Determined

The State office shall provide each county office with a sufficient number of Forms SRM-305 so that such form may be mailed to the operator (or owner) of each farm for which a 1929 tobacco, wheat, rice, peanut, potato, celery, commercial vegetable, or general acreage allotment has been established but for which a cotton acreage allotment was not established. The county office shall send a copy of Form SRM-305 to the operator (or owner) of each noncotton farm. It will not be necessary to send a copy of Form SRM-305 to farms for which a 1939 cotton acreage allotment has been established because Form ACP-89, "Notice of 1939 Cotton Acreage Allotment," instructed producers to inform the county office if the farm, as operated in 1939, is larger or smaller than in 1938 in order that the 1939 cotton acreage allotment could be redetermined.

Form SRM-305 is divided into two parts. One part will be detached by the operator so that the "Notice of Change in Size of Farm" may be returned to the county office. The county office should enter the name of the State and county, State and county code, and the 1938 farm serial number, as well as the name of the 1938 owner and the name of the 1938 operator, if different from the owner, in the spaces provided at the top of the "Notice of Change in Size of Farm." On the reverse side of the "Notice of Change in Size of Farm," the name and address of the chairman of the county agricultural conservation

committee should be entered, so that the notice may be returned through the mail.

On that part of the card containing instructions to the producer the applicable data should be entered including the location or description of the farm. The date should be entered and the card should be signed by the chairman of the county agricultural conservation committee in the spaces provided. On the reverse side the name and address of the operator (or owner) of the farm should be shown. The double card should then be mailed.

An accurate record must be kept of Forms SRM-305 as they are returned from the producers. If such form indicates that the farm, for which the 1939 acreage allotment(s) was originally determined, has not been reconstituted for the 1939 crop year, such data should be filed with other data for the farm. If Form SRM-305, however, indicates that the farm for which such allotment(s) was originally determined is reconstituted for the 1939 crop year, it will be necessary for a committeeman to visit the farm or for the operator to be notified to come to the county office to submit additional information necessary in redetermining the 1939 allotment(s).

Allotments cannot be redetermined for farms subdivided or combined after any of the above crops are planted on the farm or after April 1, 1939.

Before any attempt is made to subdivide or combine the information used in redetermining any such allotment(s) the county committee must determine that the separate units in the case of a subdivision or the combined unit in the case of a combination constitutes a farm in accordance with the definition of a farm in Southern Region Bulletin 301. In redetermining the 1939 allotment for any of the above crops the county office shall use the same listing sheet used in establishing the original 1939 acreage allotments for the applicable crop(s). Such listing sheets shall be identified by entering in the space for "Group" the word "Subdivisions" or "Combinations" as the case may be. A block of five lines (or more, if necessary) on the applicable listing sheet should be used for each farm subdivided or combined.

B. Determination of Allotments

If the original farm is to be subdivided, the cropland for each unit shall be that acreage of the original farm as determined by the county committee to be situated on each subdivided unit. The remaining data shall be subdivided among the separate units on the basis of an agreement by all of the operators involved as indicated by their signatures on a form devised in the county office for such agreement. If all of the 1939 operators, however, cannot agree as to the manner in which such data are to be subdivided, the subdivision shall be made by the county committee on a basis which it finds to be fair and equitable which for noncotton farms will generally be on the basis of the cropland in each subdivision. On the basis of such information the county committee shall redetermine the 1939 acreage allotment(s) for the reconstituted farms in accordance with the applicable instructions in Southern Region Bulletin 302. The sum of the acreage allotments recommended by the county committee for subdivided units must not exceed the acreage allotment determined for the original farm as approved by the State office.

If two or more farms for which acreage allotments for the above crop(s) have been established are to be combined into one farm for 1939, the data for each of such original farms shall be transcribed from the applicable listing sheet and the data for each column shall be summarized to determine the total of each such column for the combined farms. The redetermined acreage allotment for any of such crops for the combined farm shall be the sum of the acreage allotments as originally determined for the separate farms as approved by the State office.

When the county office has redetermined 1939 acreage allotments for all farms that are reconstituted, all of the applicable listing sheets for such farms shall be transmitted to the State office for audit and approval if found to be correct. When the redetermined acreage allotments for reconstituted farms have been approved by the State office, copies of the listing sheets should be transmitted to the county office so that the operators involved may be notified of the applicable acreage allotments as redetermined for the farm(s).



